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CANADA

13

# PRINCIPAL TAXES AND RATES

## FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1954

Memorandum

*Published by Authority of*

The Right Honourable C. D. Howe, Minister of Trade and Commerce

**DOMINION BUREAU OF STATISTICS**

Public Finance and Transportation Division

Federal and Provincial Finance Section

## PRINCIPAL TAXES AND RATES 1954

Revised information received too late to be included.

### Page 8, Table 5 - Quebec

1. Licence Act: - Race meeting, pari-mutuel rate should read 5.5% and up.

2. Tobacco Tax Act: -	Basis of Measurement	Rate
a) Cigarettes -	Retail price	10%
b) Manufactured Tobacco -	Retail price	10%
c) No tax on leaf tobacco.		



## INTRODUCTION

This publication is the third in the series "Principal Taxes and Rates". The first was released in June 1952, and the second in August 1953. The tables following incorporate the more important tax changes introduced in the Federal Budget Speech delivered in April 1954, and also the major tax changes effective in 1954, as a result of the Provincial Budgets presented in the spring of 1954. In addition reference was made to tax legislation and other official documents. The information given in

the municipal section was prepared from submissions by each municipality covered in the survey and the rates apply to the calendar year 1954, unless otherwise stated on the tables which follow.

Legal citations for federal and provincial government taxes have been added for the first time. The latest revised statutory reference is given except in the case of new legislation.

## COMMENTARY

**I. Government of Canada.** This section is, in the main, little changed from the previous year. The full reduction of personal income tax, which came into effect on July 1, 1953 is reflected in this report. Decreases from 15% to 10% are shown for certain items listed under "Excise Taxes". While certain other items, such as electric household appliances, furs, cameras, films, etc., have been dropped as the excise tax has been removed from these commodities. The Federal Budget Speech for 1954 also removed the tax on malt for brewing purposes and replaced this with a 38¢ per gallon tax on malt liquors.

**II. Provincial Governments.** The presentation of provincial taxes has been altered due to the addition of legal citations. This does not, however, interfere with the comparability of information contained in this report and prior publications. A summary table has been added giving a brief outline of the provincial tax structure in the same columnar form as used previously.

There were two important additions to the provincial tax structure during the year. New Brunswick added a mining tax and Quebec imposed a provincial income tax. The latter follows quite closely, the framework of the Federal Income Tax Act, differing mainly in basic rate and in exemptions for single and married status.

A comparison with the compilation published last year reveals two changes in the general sales tax: British Columbia has increased its Social Services Tax from 3% to 5%, abolishing the premium contributions under the hospital insurance plan; New Brunswick has reduced the tax levied under the Social Services and Education Tax Act from 4% to 3%. Taxes on amusements and pari-mutuel betting pools are the same with the exception of a reduction of 1.5% on admission prices in British Columbia and the addition of a 5% tax on pari-mutuels in New Brunswick. The gasoline tax has been increased in Newfoundland and New Brunswick by 1¢ and 2¢ respectively. Saskatchewan records increased of \$5.00 and \$10.00 in the adult and family rates for hospital insurance. Other minor changes and adjustments have been made but are not relatively significant.

Property taxes levied by provincial governments are not included in this report as in most provinces these are of minor importance as a source of revenue. The property tax in Canada is almost exclusively a municipal government levy. No provincial government now imposes a province-wide tax on real property. However, certain provincial governments impose property taxes of a limited application on land in unorganized territories not subject to a municipal government rate or on other special classifications of land.

Under terms of the 1952 Dominion-Provincial Tax Rental Agreement, all provinces except Quebec agreed to refrain from levying personal income taxes, corporation income taxes, and succession duties except under specified conditions. An exception was made for Ontario which retained its right to levy succession duties. A clause in the Agreements allows the provinces to impose income taxes on profits derived from mining and logging operations. In lieu of the tax revenue from those tax fields which they have agreed to vacate, the provinces receive a tax rental fee from the federal government.

Five of the nine provinces under the Agreements have taken advantage of the clause, allowing them to impose taxes on mining and logging, thus augmenting revenue from these sources already collected by all provinces through rentals, royalties, stumpage dues and other charges imposed at varying rates on mineral and forest resources.

The licence rates given for motor vehicles deals only with private passenger cars and does not include commercial vehicles of any kind. The basic charge for drivers' licences is shown for each province. No attempt has been made to include or list the amount levied against operators to be turned over to the various Unsatisfied Judgment Funds. At the present time only three provinces have not established a special fund of this type; namely, Quebec, Saskatchewan and British Columbia.

**III. Municipal Governments.** Municipal rates shown are those generally regarded as "taxes". Poll taxes are of limited application and have been omitted. Licences, permits and fees are of such variety in types and rates and of such relative unimportance as a source of income that no attempt has been made to obtain and report these changes.

Metropolitan cities are indicated by double asterisks. These are larger cities having well-defined satellite communities which are part of the metropolitan city geographically, economically and socially, but are separately governed. Therefore different tax rates may apply in different parts of a metropolitan area, and some of the larger of these satellite municipalities are listed immediately following the metropolitan cities of Halifax, Montreal, Toronto, Winnipeg and Vancouver. Tax rates applicable to assessed property have been converted, if possible, to mills on the dollar wherever stated in other terms by the municipalities. The percentage of real value taxed is that specified by law wherever it is so regulated and not the actual figure. It is very apparent that methods of determining assessments vary so widely that it would not be practicable to attempt to arrive at the actual percentages in a survey of this type.

The assistance and co-operation of government officials, at all three government levels, is gratefully acknowledged.



## PRINCIPAL TAXES AND RATES

## I. Government of Canada

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Tax credits, exemptions, etc.
R.S. 1952 c. 148	The Income Tax Act	Individuals	Taxable income	Personal income tax schedule for 1954: 15% on first \$1,000 of taxable income \$150 on \$1,000 plus 17% on next \$1,000 320 " 2,000 " 19% " " 2,000 700 " 4,000 " 22% " " 2,000 1,140 " 6,000 " 26% " " 2,000 1,660 " 8,000 " 30% " " 2,000 2,260 " 10,000 " 35% " " 2,000 2,960 " 12,000 " 40% " " 3,000 4,160 " 15,000 " 45% " " 10,000 8,660 " 25,000 " 50% " " 15,000 16,160 " 40,000 " 55% " " 20,000 27,160 " 60,000 " 60% " " 30,000 45,160 " 90,000 " 65% " " 35,000 67,910 " 125,000 " 70% " " 100,000 137,910 " 225,000 " 75% " " 175,000 269,160 " 400,000 " 80% on excess over \$400,000	Exemptions and deductions from total income to arrive at "taxable income": For single status ..... \$1,000 For married status ..... 2,000 For dependent children under 16 years of age ..... 150 each For other dependents (as defined by law and including dependent children over 21 years of age if they are attending university) ..... 400 each Taxpayer over 65 years of age an additional ..... 500 each Charitable donations—up to 10% of income Medical expenses in excess of 3% of income up to a maximum of: \$1,500 for single person 2,000 for married person 500 for each dependent 2,000 for all dependents Also see note under corporation income tax Maximum tax \$60.
				Taxable income	an additional tax of 2% (Old Age Security Tax)
				Investment income	an additional tax of 4%
				Corporations	Taxable income of corporations resident in Canada or doing business in Canada.  18% up to \$20,000 47% over 20,000
					Corporations are allowed a tax credit equal to 7% of their taxable earnings earned in a province not under a tax rental agreement <sup>1</sup> (for certain prescribed classes of corporations the tax credit is only 5%). Individuals are allowed a credit against personal income tax equal to 20% of dividends received from Canadian tax paying corporations.
				Taxable income	an additional tax of 2% (Old Age Security Tax)
		Non-Resident	Withholding tax on income earned in Canada:		Exemptions: Interest on Government of Canada bonds Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency Income covered by terms of a tax treaty such as that with the United Kingdom
			(a) Dividends of wholly-owned subsidiary paid to parent company abroad	5%	
			(b) Interest on provincial bonds	5%	
			(c) Other interest, dividends, rentals, etc.	15%	
		Gift tax	Aggregate value of gift	Graduated from 10% on gifts up to \$5,000 to 28% on gifts over \$1,000,000	Certain exemptions are given to exclude charitable donations from the tax.
R.S. 1952 cc.89,317	Dominion Succession Duty <sup>2</sup>		(a) Size of estate	1% to 20% of estate plus 2% to 34% depending on individual's share and relationship	Main exemptions <sup>3</sup> : Estates not exceeding \$50,000 Individuals bequests up to \$1,000 Bequests to non-profit charitable organizations in Canada Gifts to the Federal Government or provinces Gifts completed more than three years prior to death Deductions for estates that are dutiable: Widow ..... \$20,000 Widow's dependent children... 5,000 each
			(b) Size of individual succession		
			(c) Relationship of beneficiary to the deceased		
R.S. 1952 cc.60,316	Customs Tariff	Customs duties	Rates are influenced by: Amount of fabrication performed in Canada Extent and character of the market Relative costs of production Revenue aspects Trade agreements	Three main sets of rates: British preferential (lowest) Intermediate — under special agreements with various countries General — apply to all other imports	Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to any particular item may be obtained from the Department of National Revenue.

1. See commentary, page 3, Section II, re Dominion-Provincial Tax Rental Agreement.

2. For further information, see Canada Year Book 1954, pages 1060-84.

3. If the estate exceeds \$50,000, the whole is dutiable. This amount is an exemption not a deduction. The initial rate is determined by the "aggregate net value" of the estate which is the value of the total estate remaining after a reasonable deduction has been made for funeral expenses and certain debts. To the initial rate is added a second rate which depends on the "dutiable value" of each individual succession and on the relationship of the beneficiary to the deceased. The "dutiable value" is the value of the bequest after the exemptions are taken into account. The total rate is then applied in calculating the tax on the bequest. When an estate is over \$50,000, there is a provision that the amount of the duty payable will not reduce the estate below \$50,000. An offset against the Dominion duty for the amount of duty paid to a province which levies Succession Duties is allowed, with a ceiling of one-half of the amount of the Dominion duty.



## 1. Government of Canada — Concluded

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Tax credits, exemptions, etc.
R.S. 1952 cc. 100, 320	Excise Tax Act <sup>1</sup>	General Sales	ad valorem <sup>2</sup>	8%	Exemptions include: Equipment used directly in process of manufacture or production Most building materials, foodstuffs and fuels Most products of farms, forests, fisheries and mines Materials used by public hospitals Books and materials used in their production and in production of magazines and newspapers
		Automobiles	ad valorem (Old Age Security Tax)	2%	
		Radios and television sets		15% 15%	Excluding original equipment of new vehicles
		Tires and tubes		10%	
		Candy, chewing gum, confectionery	ad valorem <sup>2</sup>	10%	The tax applies when the goods are packaged for sale except where packaged by retailer on his retail premises for sale therefrom to customers
		Motorcycles		10%	Excluding original equipment of new vehicles
		Soft drinks		10%	
		Jewellery, clocks, watches		10%	
		Chinaware, etc.		10%	
		<b>Tobacco and Smokers' Accessories<sup>3</sup></b>			
		Cigarettes	per 20 cigarettes	8¢	
		Cigars	ad valorem	15%	
		Lighters and matches	ad valorem	10%	
		Pipes, ash trays, etc.	ad valorem	10%	
R.S. 1952 cc. 99,319	Excise Act	Tobacco—manufactured	per pound	80¢	
		Tobacco—Canadian raw leaf	per pound	8¢	
		<b>Wines</b>			
		Wines of all kinds containing 7% or less of absolute alcohol by volume	per gallon	25¢	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production
		Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits	per gallon	50¢	
		Champagne	per gallon	\$2.50	
		<b>Insurance Companies</b>			
		Canadian companies other than Lloyds or exchanges	net premium	2%	Excluding marine insurance or mutual corporations insuring schools or churches or deriving 50% of income from insurance on farm property
		Lloyds and exchanges	net premium	3%	
		British or foreign companies	net premium	10%	
		<b>Tobacco<sup>3</sup>—on domestic production</b>			Not levied on imports, but the customs tariff on these products is set at a rate to take into account the taxes levied on domestic production
		Manufactured tobacco excluding cigarettes	per pound	35¢	
		Cigarettes weighing not more than 2½ lb.	per 1,000	\$4.00Q	
		Cigarettes weighing more than 2½ lb.	per 1,000	\$5.00	
R.S. 1952 c. 93	Electricity and Fluid Exportation Act	Cigars	per 1,000	\$1.00	
		Canadian raw leaf tobacco when sold for consumption	per pound	20¢	
		<b>Alcoholic Products</b>			
		Domestic potable spirits on the strength of proof distilled in Canada	per gallon	\$12.00	These duties do not apply to denatured alcohol for use in the arts and industries, nor for fuel, light or power or any mechanical purpose
		Non potable spirits used in the manufacture of:			
		Medicines, extracts, pharmaceutical preparations, etc.	per gallon	\$1.50	
		Approved chemical compositions	per gallon	15¢	
		Spirits sold to druggists and used in preparation of prescriptions	per gallon	\$1.50	
		Imported spirits taken into bonded manufactory, in addition to other duties	per gallon	30¢	
		Canadian brandy	per gallon	\$10.00	
		Beer	per gallon	38¢	
		Electric companies	Kilowatt hour of electrical energy exported	3/100 of 1¢	

1. Certain other items are taxed under the Excise Tax Act. For details of these, see Schedule I, Excise Tax Act.

2. An "ad valorem" tax is levied as a percentage of the value of the goods. For imported goods, the value for tax purposes is the value as it would be determined for purposes of calculating an ad valorem duty upon importation, and includes the amount of the customs duty. For goods manufactured in Canada, the tax is levied on the manufacturer's sale price which for tobacco and alcoholic products includes the excise duties. Where an article is subject to the general sales tax and to the excise tax, both taxes apply separately to the same value.

3. Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes — \$8.00 per thousand (or 16¢ per pack of 20 cigarettes) plus the 10% sales tax on the manufacturer's price.

Manufactured tobacco — \$1.15 per pound plus the 10% sales tax on the manufacturer's price.

## PRINCIPAL TAXES AND RATES

## II. Provincial Governments

## Summary of Provincial Tax Rates

(For details see tables 1 to 10)

Type of tax	Sales								Succession duties	Poll tax
Category	General	Amusements		Motor fuel	Fuel oil	Tobacco	Alcoholic beverages	Meals	—	Hospital insurance
Basis	Retail price	Admission price	Pari-mutuel betting pool	Per gallon	Per gallon	Retail price, quantity or weight	Retail price or fluid ounces	Retail price	Relation-ship, size of estate, individual share	Annual personal or family charge
Newfoundland .....	3%	5¢	—	15¢	—	—	See "General"	See "General"	—	—
Prince Edward Island	—	Average 10%	5%	13¢	—	10%	10%	—	—	—
Nova Scotia <sup>1</sup> .....	—	Average 10%	10%	15¢	1¢	—	—	—	—	—
New Brunswick .....	3%	Average 11%	5%	15¢	—	See table 4.	See "General"	See "General"	—	—
Quebec <sup>2</sup> .....	2%	Average 12.5%	12.5%	13¢	—	See table 5.	5¢ to 15¢	5%	See table 5.	—
Ontario .....	—	12.5%	7%	11¢	—	—	—	—	See table 6.	—
Manitoba .....	—	7.5% to 17.5%	10%	9¢	—	—	—	—	—	—
Saskatchewan .....	3%	—	5%	11¢	—	—	See "General"	—	—	See table 8.
Alberta .....	—	10% to 12.5%	5%	10¢	—	—	—	—	—	—
British Columbia .....	5%	15%	12%	10¢	1 1/2¢	—	See "General"	See "General"	—	—
	Land transfer	Security transfer	Fire insurance	Increment	Income			Corporations	Licences	
	—	—	—		Corporations	Mining operations	Logging operations	—	Automobiles	
	Purchase price	Sale price of securities transferred	Premium income	Increase in value of land on transfer	Income	Income	Income	Paid up capital and place of business	Weight, cylinders or wheel base	
Newfoundland .....	—	—	8%	—	—	5%	—	—	See table 1.	
Prince Edward Island	—	—	—	—	—	—	—	—	See table 2.	
Nova Scotia <sup>1</sup> .....	—	—	3/4 of 1% or less	—	—	—	—	—	See table 3.	
New Brunswick .....	—	—	9/16 of 1%	—	—	7% to 9%	—	—	See table 4.	
Quebec <sup>2</sup> .....	2.5%	See table 5.	1/4 of 1%	—	7%	4% to 7%	—	See table 5.	See table 5.	
Ontario .....	1/5 of 1%	See table 6.	1/3 of 1% or less	—	—	6% to 9%	9%	—	See table 6.	
Manitoba .....	—	—	1/3 of 1%	—	—	8%	—	—	See table 7.	
Saskatchewan .....	—	—	1%	—	—	3% to 12.5%	—	—	See table 8.	
Alberta .....	1/5 of 1% to 1/10 of 1%	—	1/3 of 1%	10% of increase	—	—	—	—	See table 9.	
British Columbia .....	—	—	1/3 of 1% or less	—	—	10%	10%	—	See table 10.	

1. Tolls on long distance telephone calls given in table 3.

2. Provincial income tax rates given in table 5.



TABLE 1. Newfoundland

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1952, c. 41	Social Security Assessment Act	General sales Fuel oil Tobacco Alcoholic beverages Meals	retail price  meals costing over 50¢	3%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, and sales less than 15¢.
S. 1953, c. 40	Cancer Control Tax Act	Amusements	admission per person 16 years and over	5¢	
R.S. 1952, c. 38	Gasoline Tax Act	Motor fuel	per gallon	15¢	Exemptions are allowed for use in operation of vessels, boats or tractors, government departments, in incorporated towns, established municipalities, aircraft and export from Province.
R.S. 1952, c. 39	Insurance Premium (Tax) Act	Fire insurance	premiums charged	8%	This tax is paid by the policy holder.
R.S. 1952 c. 43	Mining Tax Act	Mining operations	income	5%	Iron mines—20% as at March 23, 1954.
R.S. 1952, c. 94	Highway Traffic Act	Automobiles	flat rate operator	\$18.00 \$3.00	Reductions are allowed as follows: Aug. 1 to Nov. 30—\$12.00 Dec. 1 to Jan. 31— 6.00

TABLE 2. Prince Edward Island

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1951, c. 6	Amusement Tax Act	Amusements	admission price pari-mutuel betting pool	10% (Average) 5%	
R.S. 1951, c. 69	Gas Tax Act	Motor fuel	per gallon	13¢	Exemptions to fishermen, farmers, exporters of gasoline from the Province, stationary engines operated for manufacturing or industrial purposes.
R.S. 1951, c. 71	Health Tax Act	Tobacco Alcoholic beverages	retail price price of all purchases from government liquor stores	10% 10%	
R.S. 1951, c. 73	Highway Traffic Act	Automobiles	weight per 100 lb. operator	50¢ \$1.00	

TABLE 3. Nova Scotia

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1923, c. 162	Theatres, Cinematographs and Amusements Act	Amusements	admission price pari-mutuel betting pool	10% (Average) 10%	
S. 1926, c. 2	Gasoline Tax Act	Motor fuel	per gallon	15¢	Exemptions to fishing boats, farm services, ferry and coastal boats, highway construction and in general other than for operation of motor vehicles on highways.
S. 1934, c. 3	Fuel Oil Tax	Fuel oil	per gallon	1¢	This tax has not been imposed.
S. 1940, c. 2	Fire Prevention Act	Fire insurance	premium income	Not to exceed 3/4 of 1%	Determined by Governor in Council.
S. 1932, c. 6	Motor Vehicle Act	Automobiles	per 100 lb. operator	64.8¢ minimum of \$10.80 \$1.00	
S. 1939, c. 2	Corporations Tax Act	Long distance telephone calls	toll to 25¢ or more and for each 50¢ or fraction of 50¢ of the toll or charge	5¢	This is the only part of the Corporations Tax Act which was not suspended by the 1952 Dominion-Provincial Tax Agreement.

## PRINCIPAL TAXES AND RATES

TABLE 4. New Brunswick

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1952, c. 213	Social Services and Education Tax Act	General Sales	retail price	3%	Exemptions are given to purchases of foodstuffs, drugs, materials and implements for fishing and farming, children's clothing and footwear, goods sold for consumption outside the province and all purchases of 10¢ or less. Taxed under the "General" sales tax.
		Alcoholic Beverages	—	—	
		Meals	meals costing over 75¢	—	
R.S. 1952, c. 228	Theatres, Cinematographs and Amusements Act	Amusements	admission price pari-mutuel betting pool	11% (average) 5%	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
R.S. 1952, c. 98	Gasoline Sales Act	Motor fuel	per gallon	15¢	
R.S. 1952, c. 231	Tobacco Tax Act	Tobacco	per 20 cigarettes per cigar selling between 6¢ and 19¢ inclusive per cigar selling between 20¢ and 29¢ inclusive per cigar selling at 30¢ or more on other tobacco products	4¢ 1¢ 2¢ 3¢ 10%	
R.S. 1952, c. 86	Fire Prevention Act	Fire insurance	premium income	9/16 of 1%	Graduated reductions are allowed the various categories effective: July 1 — reductions from \$2.50 to \$7.50 Oct. 1 — further reductions from \$2.50 to \$7.50 Jan. 1 — further reductions from \$2.50 to \$7.50
R.S. 1952, c. 149	Motor Vehicle Act	Automobiles	weight	Not more than 1,625 lb. — \$12.00 More than 1,625 lb. up to 1,875 — \$12.50 For every 250 lb. increase in weight above 1,875 an additional amount of \$1.50 up to category 4,875 lb. — 5,000 lb. — \$32.00	
			operator	\$2.00	
S. 1954, c. 10	Mining Tax Act	Mining operations	profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	

TABLE 5. Quebec

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1941, c. 88	Retail Sales Tax Act	General sales	retail price	2%	See municipal section also. Exemptions are allowed on foodstuffs, children's clothing and footwear, farm implements and tools, fishing apparatus, drugs, sales to Federal and Provincial Governments, sales for consumption outside the Province and all sales for 10¢ or less.
R.S. 1941, c. 85	Amusement Tax Act	Amusements	admission price	12.5% (average)	The tax payable to a municipality is 10% of the admission price. The surtax retained by the Province is equal to 25% of the amount paid to the municipality.
R.S. 1941, c. 76, Sec. 47	Licence Act	Race-meetings	pari-mutuel betting pool	12.5%	
R.S. 1941, c. 83	Gasoline Tax Act	Motor fuel	per gallon	13¢	Exemptions are allowed for use other than in motor vehicles on public highways, farm tractors, fishing boats, stationary engines, manufacturing processes, fire pumps and aerial navigation.

TABLE 5. Quebec — Concluded

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1941, c. 87	Tobacco Tax Act	Tobacco	per 20 cigarettes on cigars selling at 5¢ or more per ounce of manufactured tobacco	4¢ 10% 1¢	
R.S. 1941, c. 255	Alcoholic Liquor Act (Tax known as Unemployment Tax)	Alcoholic beverages	up to 13 ounces from 14 oz. to 27 oz. over 27 oz.	5¢ 10¢ 15¢	On spirits purchased in government liquor stores
R.S. 1941 c. 89	Hospital Duty Act	Meals	levied on meals costing over 59¢	5%	
R.S. 1941, c. 80	Quebec Succession Duties Act	Succession duties	Relationship: (1) Direct line (2) Collateral line (3) Strangers	Size of estate 1% to 15% 4% to 20% 10% to 30% Individual share in estate 1% to 10% 1% to 10% 2% to 5%	
R.S. 1941, c. 79	Property Transfer Duty Act	Land transfer	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts
R.S. 1941, c. 78	Security Transfer Tax Act	Security transfer	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100. or fraction thereof. Shares sold, transferred or assigned: Value under \$1 1/10 of 1% per share " \$ 1 to \$ 5 1/4¢ " " " 5 to 25 1¢ " " " 25 to 50 2¢ " " " 50 to 75 3¢ " " " 75 to 150 4¢ " " " over \$150 4¢ " " plus 1/10 of 1% of value in excess of \$150	
R.S. 1941 c. 151	Fire Prevention Act	Fire insurance	premium income	1/4 of 1%	
S. 1947, c. 33	Corporation Tax Act	Corporations	income	7%	This is the general rate. There are certain classes of companies whose rates vary from these, including banks, insurance, loan, navigation, telegraph, telephone, and railway companies.
R.S. 1941, c. 196	Quebec Mining Act	Mining operations	income	4% on \$10,000 to \$1,000,000 5% over \$1,000,000 to \$2,000,000 6% " \$2,000,000 to \$3,000,000 7% " \$3,000,000	
S. 1947 c. 33	Corporation Tax Act		paid up capital place of business	1/10 of 1% \$20 to \$50	(See comment above re Corporations — Income)
R.S. 1941, c. 142	Motor Vehicle Act	Automobiles	per 100 lb. operator	70¢ \$2.50	
S. 1954, c. 17	Provincial Income Tax Act	Individuals	taxable income	2.3% on first \$1,000 \$23 plus 2.8% on amount over \$1,000 to 2,000 49 " 2.9% " " " 2,000 " 4,000 107 " 3.3% " " " 4,000 " 6,000 173 " 3.9% " " " 6,000 " 8,000 251 " 4.5% " " " 8,000 " 10,000 341 " 5.3% " " " 10,000 " 12,000 447 " 6.0% " " " 12,000 " 15,000 627 " 6.8% " " " 15,000 " 25,000 1,307 " 7.5% " " " 25,000 " 40,000 2,432 " 8.3% " " " 40,000 " 60,000 4,092 " 9.0% " " " 60,000 " 90,000 6,792 " 9.8% " " " 90,000 " 125,000 10,222 " 10.5% " " " 125,000 " 225,000 20,722 " 11.3% " " " 225,000 " 400,000 40,497 " 12.0% " " " 400,000	Exemptions and deductions from total income to arrive at "taxable income": For single status \$1,500 For married status 3,000 For dependent children qualified for family allowance \$150 each For other dependents including children not qualified for family allowance and those over 21 years attending university full time...\$400 each For deductions re charitable donations, medical expenses, etc. see Government of Canada, R.S. 1952, c. 148, sec. 27.



## PRINCIPAL TAXES AND RATES

TABLE 6. Ontario

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1950, c. 170	Hospital Tax Act	Amusements	admission price	12.5%	Exemptions allowed to farmers, fishermen, tourist guides and tourist outfitters.
R.S. 1950, c. 327	Race Track Tax Act	Race-meetings	pari-mutuel betting pool	7%	
R.S. 1950, c. 157	Gasoline Tax Act	Motor fuel	per gallon	11¢	
R.S. 1950 c. 378	Succession Duty Act	Succession duties	Relationship: (1) Direct line (2) Collateral line (3) Strangers	Size of estate (1) 2½% to 14% (2) 5% to 17% (3) 7½% to 35% Individual share in estate 1½% to 15% 2½% to 13%	Total tax for direct line subject to surtax of 15% Total tax for collateral line subject to surtax of 20% Total tax for stranger subject to surtax of 25%
R.S. 1950, c. 198	Land Transfer Tax Act	Land transfer	purchase price	1/5 of 1%	
R.S. 1950, c. 352	Security Transfer Tax Act	Security transfer	Sale price of securities transferred	Bonds and debentures, 3¢ for every \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — 1/10 of 1% of value " \$1 to \$5 — 1/4¢ per share " \$5 to \$25 — 1¢ " " " \$25 to \$50 — 2¢ " " " \$50 to \$75 — 3¢ " " " \$75 to \$150 — 4¢ " " " over \$150 — 4¢ per share plus 1/10 of 1% of value in excess of \$150	
R.S. 1950, c. 140	Fire Marshals Act	Fire insurance	premium income	Not in excess of 1/3 of 1%	
R.S. 1950, c. 237	Mining Tax Act	Mining operations	income	Over \$10,000 to \$1,000,000 — 6% " \$1,000,000 to \$5,000,000 — 8% " \$5,000,000 — 9%	
R.S. 1950, c. 216	Logging Tax Act	Logging operations	income	9% on income in excess of \$10,000	
R.S. 1950, c. 167	Highway Traffic Act	Automobiles	cylinders	4 cylinders \$5.00 6 " up to and including 28 h.p. — 7.00 6 " over 28 h.p. — 10.00 8 " up to and including 35 h.p. — 10.00 8 " over 35 h.p. — 15.00 12 " 25.00 16 " 35.00	
			operator	\$1.00	

TABLE 7. Manitoba

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1940, c. 3	Amusement Tax Act	Amusements	admission price pari-mutuel betting pool	7.5% to 17.5% 10%	Exemptions are allowed for the operation of agricultural machinery, propelling aircraft, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
R.S. 1940, c. 206	Gasoline Tax Act	Motor fuel	per gallon	9¢	
R.S. 1940, c. 76	Fire Prevention Act	Fire insurance	premium income	1/3 of 1%	
S. 1948, c. 52	Mining Royalty and Tax Act	Mining operations	income	8%	This tax is imposed on income in excess of \$10,000. During first year of production the tax is 6% and during second year 7%.
R.S. 1940, c. 93	Highway Traffic Act	Automobiles	wheel base	Wheel base not exceeding 100" — \$9.00 for each additional 5 inches or portion thereof — \$2.50 Exceeding 100" and not exceeding 110" but manufactured 7 years previous to January 1st of current year — \$9.00 Exceeding 110" and not exceeding 130" but manufactured previous to January 1932 — \$9.00	Reductions are allowed as follows: 16th May to 30th September 5/6 of stated fee 1st October to 31st January 1/2 of stated fee 1st February to end of February 1/4 of stated fee.
			operator	\$2.00	Licence good for two years.

TABLE 8. Saskatchewan

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1953, c. 61	Education and Hospitalization Tax Act	General sales Alcoholic beverages	retail price	3%	Exemptions are allowed on food and drink (non-spirituous), drugs, or thopaedic appliances, hearing aids, dentures, farm machinery, fishing nets and land. Meals are not taxed.
R.S. 1953, c. 349	Horse Racing Regulation Act	Race-meetings	pari-mutuel betting pool	5%	
R.S. 1953, c. 62	Fuel Petroleum Products Act	Motor fuel	per gallon	11¢	Exemptions are allowed to farm services, aviation, road machines within municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.
R.S. 1953, c. 231	Health Services Act	Hospital insurance	annual personal or family charge	Adult \$15.00 Child under 18 years 5.00 Maximum per family 40.00	
S. 1954, c. 85	Fire Prevention Act	Fire insurance	premium income	1%	
R.S. 1953, c. 47	The Mineral Resources Act	Mining operations	income	(a) On profits over \$10,000 to \$100,000 — 3% (b) " " " 100,000 to 500,000 — 5% (c) " " " 500,000 to 1,000,000 — 7% (d) " " " 1,000,000 — 12½% or 5% of the market value of mineral content of ore sold during such calendar year (whichever is the lesser)	These rates apply only to quartz mining and to mines commencing or recommencing operations after January 1, 1947. Mines in operation prior to January 1, 1947 will pay the same rate that is given for profits in excess of \$1,000,000.
R.S. 1953, c. 344	Vehicles Act	Automobiles	wheel base  operator	Not exceeding 111" — \$10.00 Exceeding 111" but not 123" — 15.00 " 123" — 20.00 \$1.00	

TABLE 9. Alberta

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1942, c. 40	Amusements Act	Amusements	admission price pari-mutuel betting pool	10% to 12.5% 5%	
R.S. 1942, c. 45	Fuel Oil Tax Act	Motor fuel	per gallon	10¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
R.S. 1942, c. 205	Land Titles Act	Land transfer	purchase price	1/5 of 1% on price to \$5,000 1/10 of 1% on price over \$5,000	
R.S. 1942, c. 266	Fire Prevention Act	Fire insurance	premium income	1/3 of 1%	
R.S. 1942, c. 60	Unearned Increment Tax		increase in value of land on transfer	10% of increase	
R.S. 1942, c. 275	Vehicle and Highway Traffic Act	Automobiles	wheel base  operator	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " 120" — 20.00 \$1.00	Reductions are allowed: 40% — Oct. 1 75% — Jan. 1

## PRINCIPAL TAXES AND RATES

TABLE 10. British Columbia

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.	
R.S. 1948, c. 333	Social Services Tax Act	General sales Alcoholic beverages Meals	retail price meals over \$1.00	5%	Exemptions are allowed for foodstuffs, farm machinery, fishing apparatus, drugs, sales to the Federal Government, sales for consumption outside of Province, sales less than 15¢ and certain children's clothing and footwear.  1/5 of the tax collected under this Act is to be distributed to needy municipalities.  This tax provides hospital insurance for every bona fide resident of the Province subject to a daily charge of \$1.00 during hospitalization.	
R.S. 1948, c. 323	Amusements Tax Act	Amusements	admission price	15%		
R.S. 1948, c. 330	Pari-Mutuel Betting Tax Act	Race-meetings	pari-mutuel betting pool	12%		
R.S. 1948, c. 327	Gasoline Tax Act	Motor fuel	per gallon	10¢	Exemptions are allowed for use other than in operation of motor vehicles on public highways, certain classes of war veterans, boats, farm tractors and aviation.	
R.S. 1948, c. 326	Fuel Oil Tax Act	Fuel oil	per gallon	1/2¢		
R.S. 1948, c. 124	Fire Marshal Act	Fire insurance	premium income	Not to exceed 1/3 of 1%	Determined by the Lieutenant-Governor in Council.	
R.S. 1948, c. 329	Mining Tax Act	Mining operations	income	10% on income in excess of \$25,000		
S. 1953 (2nd), c. 33	Logging Tax Act	Logging operations	income	10% on income in excess of \$25,000		
R.S. 1948, c. 227	Motor Vehicle Act	Automobiles	weight	1,500 lb. or less — \$10.80 1,501 " — 2,000 lb. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50		
			operator	\$5.00	Licence good for 5 years	



## III. Selected Municipal Governments

Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Newfoundland*							
St. John's, City**1	18%	—	18%	—	Real Property — Assessed Rental Value Business — On proportion of Rental Value, hence, may vary from 9% to 36%	1¢ per gallon on all fuel oil sales	10% of Admission Price
Prince Edward Island*							
Charlottetown, City	27.5 Mills	27.5 Mills	27.5 Mills	—	Real Property — 66% of Real Value Personal Property — 66% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Summerside, Town	22 Mills	22 Mills	—	—	Real Property — 50% of Real Value Personal Property — 50% of Real Value	—	—
Nova Scotia*							
Halifax Metropolitan Area; Halifax, City	Property of a Residential Character 37.4 Mills. Property not of a Residential Character 101.9 Mills	—	101.9 Mills	Household 37.4 Mills Occupancy 99.5 Mills	Real Property — 100% of Real Value Business — 50% of Real Value Household — 10% of Real Value providing Real Value over \$2,500; if Real Value under \$2,500 there is no tax Occupancy — 25% of Real Value if occupancy is for any purpose other than residential and business purposes	—	—
Dartmouth, Town	28 Mills	—	28 Mills	—	Real Property — 90% of Real Value Business — 50% of Real Value	—	—
Glouce Bay, Town	95.5 Mills	95.5 Mills	—	—	Real Property — 40% of Real Value Personal Property — 40% of Real Value	—	—
Sydney, City	87 Mills	—	87 Mills	—	Real Property — 33½% of Real Value Business — 33¼% of Real Value	—	—
New Brunswick*							
Saint John Metropolitan Area; Saint John, City	52.8 Mills	52.8 Mills	52.8 Mills	—	Real Property — 100% of Real Value Personal Property — 50% of Real Value; Motor Cars 100% of Real Value Business — Various %'s which vary between 60% and 150% of Real Value for different Businesses	—	—
Lancaster, City	Average Rate 45.97 Mills	Average Rate 45.97 Mills	—	—	Real Property — 100% of Real Value Personal Property — 100% of Real Value	—	—
Fredericton, City	48.2 Mills	Motor Vehicles only; Passenger Cars \$15; Trucks \$22 to \$45; Buses \$150; Motorcycles \$4.50	48.2 Mills	Occupancy 48.2 Mills	Real Property — 100% of Real Value Personal Property — Vehicles at fixed rates Business — Various %'s of Real Value for different businesses Occupancy — 10% of Real Value	—	—
Moncton, City	37 Mills	37 Mills	—	Rental 37 Mills	Real Property — 100% of Real Value Personal Property — 100% of Real Value less 10% for depreciation for first 4 years, 5% for depreciation for next 6 years but never less than 30% of cost Rental — Tenant, if owner, 10% of Real Value if renter, 100% of Rental	—	—
Quebec							
Montreal Metropolitan Area; Montreal, City <sup>2</sup> (May 1, 1954 to April 30, 1955)	Catholic 29.65 Mills, Protestant and Jewish 34.65 Mills, Neutral 36.15 Mills, 8% surtax except on school taxes	—	General 11% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches	Water Rate 8% of Rental Value <sup>3</sup> 8% surtax on water rates	Real Property — 100% of Real Value Business — 100% of Real Value	Municipal 2% Schools 1% on Retail Sales	***

## PRINCIPAL TAXES AND RATES

## III. Selected Municipal Governments — Continued

Municipality	Taxes on Property and for Owners and Occupants				Other Taxes		
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Quebec — Continued							
Montreal Metropolitan Area; (continued) Jacques Cartier, City	Catholic, Protestant and Neutral 9.0 Mills	—	6%	Water Rate \$3 a month, also metered at 25¢ 1,000 gallons. Garbage Rate \$3 a year on each dwelling. A special tax of 5 Mills for maintenance of streets	Real Property — 60% of Real Value Business — 60% of Real Value Special Tax — 60% of Real Value		*** 2% Surtax
Lachine, City	Catholic 25.4 Mills, Protestant 31.4 Mills, Neutral 32.9 Mills	--	8½%	Water Rate 8% of Rental Value for Residential and 7% and 10% for Business places. By meter to Residences \$25 a year minimum Industries at different rates	Real Property — 60% to 65% of Real Value Business — On Rental Value with a limit of \$600 a year	Municipal 2% Schools 1% on Retail Sales	*** 2% Surtax
Outremont, City	Catholic-St. Viateur Parish 23 Mills Catholic-St. Madeleine Parish 21 Mills, Protestant 29 Mills, Neutral 31.5	—	½% on manufacturers and wholesalers, 8½% on retailers	Water Rate 7½%	Real Property — 100% of Real Value Business — 100% of Assessed Valuation of Real Property for manufacturers and wholesalers, 100% of Rental Value for retailers and others  Water — 100% of Rental Value. Water supplied by City of Montreal	Municipal 2% Schools 1% on Retail Sales	***
Verdun, City	Catholic 24.5 Mills, Protestant 28.5 Mills, Neutral 30 Mills	—	11%	Water Rate 8%	Real Property — 100% of Real Value Business — 100% of Rental Value Water — 100% of Rental Value	2% on Retail Sales	***
Westmount, City	Catholic 31 Mills, Protestant and Neutral 37 Mills. Corporations 38.5 Mills	—	8½% and 10%	Water Rate 7½%	Real Property — 100% of Real Value Business — 100% of Rental Value Water — 100% of Rental Value, Rate levied by the City of Montreal	Municipal 2% Schools 1% on Retail Sales	***
St. Laurent, Town	Catholic 25.5 Mills, Protestant 31.5 Mills, Neutral 33.0 Mills	—	8%	Water metered at different rates	Real Property — 100% of Real Value Business — On square footage occupied and at different rates for different businesses	Municipal 2% Schools 1% on Retail Sales	*** 2% Surtax
Quebec City** (May 1, 1954 to April 30, 1954)	Catholic Protestant 25.5 Mills and Neutral 26 Mills		18%	Water Rate \$5. minimum. Garbage \$8. per dwelling and various Rates for business properties	Real Property — 100% of Real Value Business — 100% of Rental Value	Municipal 2% Schools 1% on Retail Sales	***
Cap de la Madeleine, City	Catholic, Protestant and Neutral 45 Mills	—	Licences	Water Rate \$3 a month for each service, by meter .20¢ a 1,000 gallons. Garbage Rate .50¢ a month for each house	Real Property — 50% of Real Value	Municipal 2% Schools 1% on Retail Sales	***

## III. Selected Municipal Governments — Continued

Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Quebec — Concluded							
Chicoutimi, City	Catholic, Protestant and Neutral 33.5 Mills	—	\$20 to \$500	Water Rate \$2 a month for each service. Commercial Rate 20¢ a 1,000 gallons minimum \$3 a month. Industrial .20¢ a gallon for first 100,000 and 10¢ a gallon for balance.	Real Property — 100% of Real Value	—	***
Hull, City (May 1, 1954 to April 30, 1955)	16.5 Mills	—	5 Mills	Streets and Sidewalks tax 2 Mills. Special tax 8 Mills	Real Property — 50% of Real Value Business — 100% of Stock in Trade	—	***
Shawinigan Falls, City <sup>4</sup> (July 1, 1954 to June 30, 1955)	Catholic 34 Mills, Protestant 32 Mills	—	25 Mills	Water rate varies with service to each house. Special arrangements for industries	Real Property — 100% of Real Value Business — 100% of Rental Value	—	***
Sherbrooke, City	Catholic 18.5 Mills, Protestant, and Neutral 21.5 Mills	—	7%	Rental tax 5% on annual Rental	Real Property — 100% of Real Value Business — 100% of Rental Value	Municipal 2% Schools 1% on Retail Sales	***
Trois Rivières, City	Catholic, Protestant and Neutral 33.4 Mills	—	6%	Water Rate 7.5 Mills on Assessed Value	Real Property — 100% of Real Value Business — 100% of Rental Value	Municipal 2% Schools 1% on Retail Sales	***
Ontario*							
Toronto Metropolitan Area: Municipality of Metropolitan Toronto	The levy for general purposes is apportioned among the Area Municipalities on the basis of their relative total assessment and is included in their tax rates	—	—	—	Area Municipalities were re-assessed on a uniform basis prior to the establishment of the Municipality of Metropolitan Toronto on January 1, 1954	—	—
Toronto, City	Public Schools 43.5 Mill. Separate Schools 46.95 Mills	—	Same Rates as for Real Property	—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Etobicoke, Twp.	Public Schools 33.8 Mills Separate Schools 33.8 Mills <sup>5</sup>	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Scarborough, Twp.	Public Schools 39.23 Mills Separate Schools 37.53 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
York, Twp.	Public School 36.64 Mills Separate School 38.20 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—



## PRINCIPAL TAXES AND RATES

## III. Selected Municipal Governments — Continued

Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Ontario* — Continued							
Toronto Metropolitan Area—Concluded East York, Twp.	Public Schools 38.5 Mills Separate Schools 40.4 Mills	—	Same Rates as for Real Property	—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
North York, Twp.	Public Schools 37.1 Mills Separate Schools 35.1 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Brantford, City	Public Schools 64 Mills Separate Schools 67 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Fort William, City	Public Schools 55 Mills Separate Schools 55 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Guelph, City	Public Schools 76 Mills Separate Schools 76 Mills	—		—	Real Property — 100% of Real Value (Re-Assessed for 1954) Business — 25% of Property Assessment	—	—
Hamilton, City**	Public Schools 47.5 Mills Separate Schools 48.5 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Kingston, City	Public Schools 61.8 Mills Separate Schools 61.8 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Kitchener, City	Public Schools 73.5 Mills Separate Schools 58.8 Mills	—		—	Real Property — 100% of Real Value (Re-assessment commenced) Business — Various %'s of Real Value for different businesses	—	—
London, City**	Public Schools 51.8 Mills Separate Schools 58.8 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Niagara Falls, City	Public Schools 35 Mills Separate Schools 35 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—

## III. Selected Municipal Governments — Continued

Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Ontario — Concluded							
Oshawa, City	Public Schools 56.5 Mills Separate Schools 56.5 Mills	—	Same Rates as for Real Property	—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Ottawa, City**	Public Schools 37.25 Mills Separate Schools 47.36 Mills	—		—	Real Property — 100% of Real Value (Re-assessed for 1954) Business — Various %'s of Real Value for different businesses	—	—
Peterborough, City	Public Schools 49 Mills Separate Schools 56.25 Mills	—		—	Real Property — 100% of Real Value (Re-assessed for 1954) Business — Various %'s of Real Value for different businesses	—	—
Port Arthur City	Public Schools 60 Mills Separate Schools 63.5 Mills	—		—	Real Property — 100% of Real Value (Partial Re-assessment for 1954) Business — Various %'s of Real Value for different businesses	—	—
St. Catharines, City	Public Schools 60 Mills Separate Schools 60 Mills	—		—	Real Property — 100% of Real Value (Buildings only Re-assessed for 1954) Business — Various %'s of Real Value for different businesses	—	—
Windsor, City	Public Schools 48.5 Mills Separate Schools 56.5 Mills	—		—	Real Property — 100% of Real Value (Re-assessment commenced 1951 completed for 1954) Business — Various %'s of Real Value for different businesses	—	—
Sault Ste. Marie, City	Public Schools 70.33 Mills Separate Schools 81.97 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Windsor, City	Public Schools 54 Mills Separate Schools 61 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Windsor, City	Public Schools 48.1 Mills Separate Schools 59.5 Mills	—		—	Real Property — 100% of Real Value (Re-assessed for 1954) Business — Various %'s of Real Value for different businesses	—	—
Windsor, City**	Public Schools 60 Mills Separate Schools 60 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—



## III. Selected Municipal Governments — Continued

Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Manitoba*							
Winnipeg Metropolitan Area: Winnipeg, City	44.5 Mills	—	11%	Greater Winnipeg Water District 5.8 Mills on land values only	Land — 100% of Real Value Buildings, etc. — 66⅔% of Real Value Business — 100% of Rental Value	Electricity and Gas sales tax 5% of Commercial 2½% of Domestic Bills	—
St. Boniface, City	St. Boniface School 46.29 Mills Norwood School 47.68 Mills	—	8.9%	Greater Winnipeg Water District 4.7 Mills on land values only	Land — 100% of Real Value (Re-assessed for 1954) Buildings, etc. — 66⅔% of Real Value (Re-assessed for 1954)	—	—
St. James, Municipality	79.6 Mills	79.6 Mills	—	Greater Winnipeg Water District 7.6 Mills on land values only	Land — 100% of Real Value (Re-assessment commercial to be completed for 1955) Buildings, etc. — 66⅔% of Real Value (Re-assessment commercial to be completed for 1955) Personal Property — 100% of Real Value	—	—
St-Vital Municipality	79.3 Mills	—	79.3 Mills	Greater Winnipeg Water District 8.7 Mills on land values only	Real Property — 100% of Real Value (a straight 10% increase on all buildings assessment) Business — 100% of Real Value	—	—
Brandon, City <sup>6</sup>	65 Mills	—	13½% and 12%	—	Land — 100% of Real Value Buildings, etc. — 66⅔% of Real Value Business — 100% of Rental Value	—	—
Saskatchewan*							
Moose Jaw, City	Public Schools 79.3 Mills Separate Schools 79.3 Mills	—	79.3 Mills	—	Land — 100% of Real Value Buildings, etc. — 60% of Real Value Business — Area of premises occupied, at varying rates for different businesses	—	10% of Admission Price
Prince Albert, City	Public Schools 71.9 Mills Separate Schools 70.6 Mills	—	Licences	—	Land — 100% of Real Value Buildings, etc. — 60% of Real Value	—	10% of Admission Price
Regina, City	Public Schools 70 Mills Separate Schools 70 Mills	—	70 Mills	—	Land — 100% of Real Value Buildings, etc. — 30% of Real Value Business — Area of premises occupied, at varying rates for different businesses	—	10% of Admission Price
Saskatoon, City	Public Schools 65 Mills Separate Schools 65 Mills	—	65 Mills	—	Land — 100% of Real Value Buildings, etc. — 60% of Real Value Business — Area of premises occupied, at varying rates for different businesses	—	10% of Admission Price

## III. Selected Municipal Governments — Concluded

Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Alberta*							
Calgary, City**	Public Schools 48 Mills Separate Schools 48 Mills	—	8%	—	Land —100% of Real Value (Re-assessed for 1954) Buildings, etc.—60% of Real Value Business —100% of Rental Value	—	—
Edmonton, City**	Public Schools 53 Mills Separate Schools 53 Mills	—	11.2%	—	Land —100% of Real Value Buildings, etc.—50% of Real Value for single family dwellings*, 60% of Real Value for others Business —100% of Rental Value	—	—
Lethbridge, City	Public Schools 59 Mills Separate Schools 59 Mills	—	8%	—	Land —100% of Real Value Buildings, etc.—60% of Real Value Business —100% of Rental Value	—	—
Medicine Hat, City	Public Schools 43 Mills Separate Schools 43 Mills	—	10%	—	Land —100% of Real Value Buildings, etc.—60% of Real Value Business —100% of Rental Value	—	—
British Columbia*							
Vancouver Metropolitan Area: Vancouver, City	61 Mills	—	7%	—	Land —100% of Real Value Buildings, etc.—50% of Real Value Business —100% of Rental Value	—	—
New Westminster,	75 Mills	—	9%	—	Land —100% of Real Value Buildings, etc.—20% of Real Value Business —100% of Rental Value; large industrial firms 10% of Rental Value	—	—
North Vancouver, City	55 Mills	—	—	—	Land —100% of Real Value Buildings, etc.—60% of Real Value	—	—
Burnaby, District	48 Mills	—	—	—	Land —100% of Real Value (Re-assessed for 1954) Buildings, etc.—60% of Real Value	—	—
Victoria, City**	55 Mills	—	—	—	Land —100% of Real Value Buildings, etc.—65% of Real Value	—	—
Trail, City	86 Mills	—	—	—	Land —100% of Real Value Buildings, etc.—50% of Real Value	—	—

\* Water charges, additional to tax rates, are billed to consumers.

\*\* Metropolitan city. See introduction.

\*\*\* An amusement tax levied by the province is shared between the municipality and province. See provincial taxation section.

1. St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

2. Montreal has a telephone tax of 25¢ for each line and 10¢ on each extension. On 8% surcharge tax is charged on permits, privileges and service charges.

3. Rates for hotels of less than 20 rooms, inns and restaurants are 12%. These are a few special rates and if water is metered the minimum charge is the general rate.

4. In the 1953 compilation of tax rates Shawinigan Falls was shown as having a sales tax, this was an error as this city has no sales tax.

5. Average rate.

6. In the 1953 compilation the Real Property rate for Brandon was shown as 6.2 Mills, this should have read 62. Mills.







CANADA

# PRINCIPAL TAXES AND RATES

## FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1955

Memorandum

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8502-514	Financial Statistics of Provincial Governments – Revenue and Expenditure ..... Provides detailed analyses of gross and net general revenue and expenditure by source and function, as well as tables on amounts received from and paid to other governments, and a summary of revenue from liquor control operations.  (8502-508 and 8502-514, before 1950 were contained in one report entitled “Financial Statistics of Provincial Governments”.)	25¢
8503-501	Financial Statistics of Municipal Governments – Summary of Revenue, Expenditure and Tax Collections (Interim)..... Prepared in advance of the following report from both preliminary and final sources of information.	25¢
8503-502	Financial Statistics of Municipal Governments ..... Includes statistics, by province, on population and areas of organized municipalities, assessed valuation on which taxes are levied, tax levies and collections, revenues by source, expenditures by function, consolidated assets and liabilities, and classification of debenture debt and debt charges.	25¢
8502-504	Principal Taxes and Rates – Federal, Provincial and Selected Municipal Governments ..... Outlines the major taxes and incorporates the important changes introduced in the federal and provincial budget speeches each spring and presents the municipal rates for the latest calendar year.	25¢
8502-518	The Control and Sale of Alcoholic Beverages in Canada..... Contains statistics on the operation of provincial government liquor control authorities, and the principal revenues of the Government of Canada derived from the taxation of alcoholic beverages, as well as tables on production, warehousing, imports and exports of alcoholic beverages.	50¢

# PRINCIPAL TAXES AND RATES

1955

## INTRODUCTION

This publication is the fourth in the annual series "Principal Taxes and Rates". The tables following incorporate tax changes introduced in the Federal and Provincial Budget Speeches delivered in the spring of 1955. The information given in the municipal section was prepared from sub-

missions by each municipality covered in the survey and the rates apply to the calendar year 1955, unless otherwise stated on the tables which follow.

The latest statutory references are given for federal and provincial government taxes.

## COMMENTARY

**I. Government of Canada.** This section is, in the main, little changed from the previous year. The Federal Budget Speech for 1955 announced new rates of personal income tax effective July 1, 1955. The schedule of rates for 1955 will therefore be the composite of the new rates and those in effect prior to July 1, 1955. The schedule for 1955 is shown in this report. The 1955 Federal Budget Speech also announced the reduction of the rate of tax on corporation income in excess of \$20,000 from 47% to 45%, the reduction of the special excise tax on automobiles from 15% to 10% and the repeal of the excise tax on tires and tubes.

**II. Provincial Governments.** A comparison with the compilation published in 1954 reveals only minor changes from the previous tax structures in the various provinces. Newfoundland and Nova Scotia have increased the tax on gasoline from 15¢ to 17¢ per gallon. Nova Scotia decreased the tax on pari-mutuel betting from 10% to 6%. New Brunswick has added a new tax of 12¢ per gallon on diesel fuel. The amusements tax in Ontario was reduced from 12.5% to 10%. The principal tax structure in Prince Edward Island, Quebec, Manitoba, Saskatchewan, Alberta and British Columbia remain unchanged.

Property taxes levied by provincial governments are not included in this report as in most provinces these are of minor importance as a source of revenue. The property tax in Canada is almost exclusively a municipal government levy. No provincial government now imposes a province-wide tax on real property. However, certain provincial governments impose property taxes of a limited application on land in unorganized territories not subject to a municipal government rate or on other special classifications of land.

Under terms of the 1952 Dominion-Provincial Tax Rental Agreements, all provinces except Quebec agreed to refrain from levying personal income taxes, corporation income taxes, and succession duties except under specified conditions. An exception was made for Ontario which retained its right to levy succession duties. A clause in the Agreements allows the provinces to impose income taxes on profits derived from mining and logging

operations. In lieu of the tax revenue from those tax fields which they agreed to vacate, the provinces receive a tax rental fee from the federal government. Five of the nine provinces under the Agreements have taken advantage of the clause, allowing them to impose taxes on mining and logging.

The licence rates given for motor vehicles deal only with private passenger cars and do not include commercial vehicles of any kind. The charge for drivers' licences shown for each province excludes the amount levied against operators to be turned over to the various Unsatisfied Judgment Funds. At the present time only three provinces have not established a special fund of this type; namely, Quebec, Saskatchewan and British Columbia.

**III. Municipal Governments.** Municipal rates shown are those generally regarded as "taxes". Poll taxes are of limited application and have been omitted. Licences, permits and fees are of such variety in types and rates and of such relative unimportance as a source of income that no attempt has been made to obtain and report these changes.

Metropolitan cities not shown within metropolitan areas are indicated by double asterisks. These are larger cities having well-defined satellite communities which are part of the metropolitan city geographically, economically and socially, but are separately governed. Therefore different tax rates may apply in different parts of a metropolitan area, and some of the larger of these satellite municipalities are listed immediately following the metropolitan cities of Halifax, Montreal, Toronto, Winnipeg, and Vancouver. Tax rates applicable to assessed property have been converted, if possible, to mills on the dollar wherever stated in other terms by the municipalities. The percentage of real value taxed, is that specified by law wherever it is so regulated, and not the actual figure. It is quite apparent that methods of determining assessments vary so widely that it would not be practicable to attempt to arrive at the actual percentages in a survey of this type.

The assistance and co-operation of government officials, at all three government levels, is gratefully acknowledged.



## PRINCIPAL TAXES AND RATES

## I. Government of Canada

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Tax credits, exemptions, etc.
R.S. 1952 c. 148	The Income Tax Act	Individuals	Taxable income	Personal income tax schedule for 1955: 14% on first \$1,000 of taxable income \$140 on \$1,000 plus 16% on next \$1,000 300 " 2,000 " 18% " " 2,000 660 " 4,000 " 21% " " 2,000 1,080 " 6,000 " 25% " " 2,000 1,580 " 8,000 " 29% " " 2,000 2,160 " 10,000 " 34% " " 2,000 2,840 " 12,000 " 39% " " 3,000 4,010 " 15,000 " 44% " " 10,000 8,410 " 25,000 " 49% " " 15,000 15,760 " 40,000 " 54% " " 20,000 26,560 " 60,000 " 59% " " 30,000 44,260 " 90,000 " 64% " " 35,000 66,660 " 125,000 " 69% " " 100,000 135,660 " 225,000 " 74% " " 175,000 265,160 " 400,000 " 79% on excess over \$400,000	Exemptions and deductions from total income to arrive at "taxable income": For single status ..... \$1,000 For married status ..... 2,000 For dependent children under 16 years of age ..... 150 each For other dependents (as defined by law and including dependent children over 21 years of age if they are attending university) ..... 400 each Taxpayer over 65 years of age an additional ..... 500 Charitable donations—up to 10% of income Medical expenses in excess of 3% of income up to a maximum of: \$1,500 for single person 2,000 for married person 500 for each dependent 2,000 for all dependents Individuals who reside, are employed or carry on business in a province which levies a tax on personal incomes may deduct 10% from their federal tax. Also see note under corporation income tax.
				Taxable income	an additional tax of 2% (Old Age Security Tax)
				Investment income	an additional tax of 4%
					Maximum tax \$60.
					Deductions from total investment income: \$2,400 or the total of personal exemptions whichever is greater. See note under individuals income tax re personal exemptions. Excludes rental income from real property.
					Corporations are allowed a tax credit equal to 7% of their taxable earnings earned in a province not under a tax rental agreement <sup>1</sup> (for certain prescribed classes of corporations the tax credit is only 5%). Individuals are allowed a credit against personal income tax equal to 20% of dividends received from Canadian tax paying corporations.
					Exemptions: Interest on Government of Canada bonds Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency Income covered by terms of a tax treaty such as that with the United Kingdom
					Certain exemptions are given to exclude charitable donations from the tax.
					Main exemptions <sup>3</sup> : Estates not exceeding \$50,000 Individuals bequests up to \$1,000 Bequests to non-profit charitable organizations in Canada Gifts to the Federal Government or provinces Gifts completed more than three years prior to death Deductions for estates that are dutiable: Widow ..... \$20,000 Widow's dependent children 5,000 each
					Note: Most important goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to any particular item may be obtained from the Department of National Revenue.
R.S. 1952 cc. 89,317	Dominion Succession Duty <sup>2</sup>	Non-Resident	Taxable income	an additional tax of 2% (Old Age Security Tax)	
			Withholding tax on income earned in Canada: (a) Dividends of wholly-owned subsidiary paid to parent company abroad (b) Interest on provincial bonds (c) Other interest, dividends, rentals, etc.	5% 5% 15%	
R.S. 1952 cc. 60,316	Customs Tariff	Customs duties	Gift tax	Graduated from 10% on gifts up to \$5,000 to 28% on gifts over \$1,000,000	
			(a) Size of estate (b) Size of individual succession (c) Relationship of beneficiary to the deceased	1% to 20% of estate plus 2% to 34% depending on individual's share and relationship	
R.S. 1952 cc. 60,316	Customs Tariff	Customs duties	Rates are influenced by: Amount of fabrication performed in Canada Extent and character of the market Relative costs of production Revenue aspects Trade agreements	Three main sets of rates: British preferential (lowest) Intermediate — under special agreements with various countries General — apply to all other imports	

1. See commentary, page 3, Section II, re Dominion-Provincial Tax Rental Agreement.

2. For further information, see Canada Year Book 1954, pages 1080-84.

3. If the estate exceeds \$50,000, the whole is dutiable. This amount is an exemption not a deduction. The initial rate is determined by the "aggregate net value" of the estate which is the value of the total estate remaining after a reasonable deduction has been made for funeral expenses and certain debts. To the initial rate is added a second rate which depends on the "dutiable value" of each individual succession and on the relationship of the beneficiary to the deceased. The "dutiable value" is the value of the bequest after the exemptions are taken into account. The total rate is then applied in calculating the tax on the bequest. When an estate is over \$50,000, there is a provision that the amount of the duty payable will not reduce the estate below \$50,000. An offset against the Dominion duty for the amount of duty paid to a province which levies Succession Duties is allowed, with a ceiling of one-half of the amount of the Dominion duty.

## I. Government of Canada — Concluded

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Tax credits, exemptions, etc.
R.S. 1952 cc. 100, 320	Excise Tax Act <sup>1</sup>	<b>General Sales Tax</b>	ad valorem <sup>2</sup>	8%	Exemptions include: Equipment used directly in process of manufacture or production Most building materials, foodstuffs and fuels Most products of farms, forests, fisheries and mines Materials used by public hospitals Books, magazines, newspapers and materials used in their production
			ad valorem (Old Age Security Tax)	2%	
		<b>Special Excise Tax<sup>3</sup>:</b>			
		Automobiles	ad valorem	10%	
		Radios and television sets	ad valorem	15%	
		Candy, chewing gum, confectionary	ad valorem	10%	
		Motorcycles	ad valorem	10%	
		Soft drinks	ad valorem	10%	
		Jewellery, clocks, watches	ad valorem	10%	
		Chinaware, etc.	ad valorem	10%	
		<b>Tobacco and Smokers' Accessories<sup>4</sup></b>			
		Cigarettes	per 1,000	\$4.00	
		Cigars	ad valorem	15%	
		Lighters and matches	ad valorem	10%	
R.S. 1952 cc. 99,319	Excise Act	Wines			Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.
		Wines of all kinds containing 7% or less of absolute alcohol by volume	per gallon	25¢	
		Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits	per gallon	50¢	
		Champagne	per gallon	\$2.50	
		<b>Insurance Companies</b>			
		Canadian companies other than Lloyds or exchanges	net premium	2%	
		Lloyds and exchanges	net premium	3%	
		British or foreign companies	net premium	10%	
		<b>Tobacco<sup>4</sup> — on domestic production</b>			
		Manufactured tobacco excluding cigarettes	per pound	35¢	
		Cigarettes weighing not more than 2½ lb.	per 1,000	\$4.00	
		Cigarettes weighing more than 2½ lb.	per 1,000	\$5.00	
		Cigars	per 1,000	\$1.00	
		Canadian raw leaf tobacco when sold for consumption	per pound	20¢	
R.S. 1952 c. 93	Electricity and Fluid Exportation Act	<b>Alcoholic Products</b>			These duties do not apply to denatured alcohol for use in the arts and industries, nor for fuel, light or power or any mechanical purpose.
		Domestic potable spirits on the strength of proof distilled in Canada	per gallon	\$12.00	
		Non potable spirits used in the manufacture of:			
		Medicines, extracts, pharmaceutical preparations, etc.	per gallon	\$1.50	
		Approved chemical compositions	per gallon	15¢	
		Spirits sold to druggists and used in preparation of prescriptions	per gallon	\$1.50	
		Imported spirits taken into bonded manufactory, in addition to other duties	per gallon	30¢	
		Canadian brandy	per gallon	\$10.00	
		Beer	per gallon	38¢	
		<b>Electric companies</b>	Kilowatt hour of electrical energy exported	3/100 of 1¢	

1. Certain other items are taxed under the Excise Tax Act. For details of these, see Schedule I, Excise Tax Act.

2. An "ad valorem" tax is levied as a percentage of the value of the goods. For imported goods, the value for tax purposes is the value as it would be determined for purposes of calculating an ad valorem duty upon importation, and includes the amount of the customs duty. For goods manufactured in Canada, the tax is levied on the manufacturer's sale price which for tobacco and alcoholic products includes the excise duties. Where an article is subject to the general sales tax and to the excise tax, both taxes apply separately to the same value.

3. In addition to the General Sales Tax

4. Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes — \$8.00 per thousand (or 16¢ per pack of 20 cigarettes) plus the 10% sales tax on the manufacturer's price.

Manufactured tobacco — \$1.15 per pound plus the 10% sales tax on the manufacturer's price.

## PRINCIPAL TAXES AND RATES

**II. Provincial Governments**  
**Summary of Provincial Tax Rates**  
 (For details see tables 1 to 10)

Type of tax	Sales								Succession duties	Poll tax
Category	General	Amusements		Motor fuel	Fuel oil	Tobacco	Alcoholic beverages	Meals	—	Hospital insurance
Basis	Retail price	Admission price	Pari-mutuel betting pool	Per gallon	Per gallon	Retail price, quantity or weight	Retail price or fluid ounces	Retail price	Relationship, size of estate, individual share	Annual personal or family charge
Newfoundland .....	3%	5¢	—	17¢	—	—	See "General"	See "General"	—	—
Prince Edward Island	—	Average 10%	5%	13¢	—	10%	10%	—	—	—
Nova Scotia <sup>1</sup> .....	—	Average 10%	6%	17¢	1¢	—	—	—	—	—
New Brunswick .....	3%	Average 11%	5%	15¢ 12¢ <sup>2</sup>	—	See table 4	See "General"	See "General"	—	—
Quebec <sup>3</sup> .....	2%	Average 12.5%	5.5% & up	13¢	—	See table 5	5¢ to 15¢	5%	See table 5	—
Ontario .....	—	10%	7%	11¢	—	—	—	—	See table 6	—
Manitoba .....	—	7.5% to 17.5%	10%	9¢	—	—	—	—	—	—
Saskatchewan .....	3%	—	5%	11¢	—	—	See "General"	—	—	See table 8
Alberta .....	—	10% to 12.5%	5%	10¢	—	—	—	—	—	—
British Columbia .....	5%	15%	12%	10¢	1/2¢	—	See "General"	See "General"	—	—
	Land transfer	Security transfer	Fire insurance	Increment	Income			Corporations	Licences	
	—	—	—		Corporations	Mining operations	Logging operations	—	Automobiles	
	Purchase price	Sale price of securities transferred	Premium income	Increase in value of land on transfer	Income	Income	Income	Paid up capital and place of business	Weight, cylinders or wheel base	
Newfoundland .....	—	—	8%	—	—	5%	—	—	See table 1	
Prince Edward Island	—	—	—	—	—	—	—	—	See table 2	
Nova Scotia <sup>1</sup> .....	—	—	3/4 of 1% or less	—	—	—	—	—	See table 3	
New Brunswick .....	—	—	9/16 of 1%	—	—	7% to 9%	—	—	See table 4	
Quebec <sup>2</sup> .....	2.5%	See table 5	1/4 of 1%	—	7%	4% to 7%	—	See table 5	See table 5	
Ontario .....	1/5 of 1%	See table 6	1/3 of 1% or less	—	—	6% to 9%	9%	—	See table 6	
Manitoba .....	—	—	1/3 of 1%	—	—	8%	—	—	See table 7	
Saskatchewan .....	—	—	1%	—	—	3% to 12.5%	—	—	See table 8	
Alberta .....	1/5 of 1% to 1/10 of 1%	—	1/3 of 1%	10% of increase	—	—	—	—	See table 9	
British Columbia .....	—	—	1/3 of 1% or less	—	—	10%	10%	—	See table 10	

1. Tolls on long distance telephone calls given in table 3.
2. Applicable to diesel fuel only.
3. Provincial income tax rates given in table 5.



TABLE 1. Newfoundland

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1952, c. 41	Social Security Assessment Act	General sales Fuel oil Tobacco Alcoholic beverages Meals	retail price  meals costing over 50¢	3%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, and sales less than 15¢.
S. 1953, c. 40	Cancer Control Tax Act	Amusements	admission per person 16 years and over	5¢	
R.S. 1952, c. 38	Gasoline Tax Act	Motor fuel	per gallon	17¢	Exemptions are allowed for use in operation of vessels, boats or tractors, government departments, in incorporated towns, established municipalities, aircraft and export from Province.
R.S. 1952, c. 39	Insurance Premium (Tax) Act	Fire insurance	premiums charged	8%	This tax is paid by the policy holder.
R.S. 1952, c. 43	Mining Tax Act	Mining operations	net income	Iron mines — 20% Other — 5%	
R.S. 1952, c. 94	Highway Traffic Act	Automobiles	flat rate operator	\$18.00 \$3.00	Reductions are allowed as follows: Aug. 1 to Nov. 30 — \$12.00 Dec. 1 to Jan. 31 — 6.00

TABLE 2. Prince Edward Island

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1951, c. 6	Amusement Tax Act	Amusements	admission price pari-mutuel betting pool	10% (Average) 5%	
R.S. 1951, c. 69	Gas Tax Act	Motor fuel	per gallon	13¢	Exemptions to fishermen, farmers, exporters of gasoline from the Province, stationary engines operated for manufacturing or industrial purposes.
R.S. 1951, c. 71	Health Tax Act	Tobacco Alcoholic beverages	retail price price of all purchases from government liquor stores	10% 10%	
R.S. 1951, c. 73	Highway Traffic Act	Automobiles	weight per 100 lb. operator	50¢ \$1.00	

TABLE 3. Nova Scotia

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1954, c. 288	Theatres and Amusements Act	Amusements	admission price pari-mutuel betting pool	10% (Average) 6%	
R.S. 1954, c. 109	Gasoline Tax Act	Motor fuel	per gallon	17¢	Exemptions to fishing boats, farm services, ferry and coastal boats, cities and towns (where fuel is used in trucks or fire department vehicles), highway construction, and in general other than for operation of motor vehicles on highways.
R.S. 1954, c. 107	Fuel Oil Tax	Fuel oil	per gallon	1¢	This tax has not been imposed.
R.S. 1954, c. 101	Fire Prevention Act	Fire insurance	premium income	Not to exceed 3/4 of 1%	Determined by Governor in Council.
R.S. 1954, c. 184	Motor Vehicle Act	Automobiles	per 100 lb. operator	64.8¢ minimum of \$10.80 \$1.00	
R.S. 1954, c. 57	Corporations Tax Act	Long distance telephone calls	toll of 25¢ or more shall in respect of each such message pay a tax of 5¢ for each 50¢ or fraction of 50¢ of the said toll	5¢	This is the only part of the Corporations Tax Act which was not suspended by the 1952 Dominion-Provincial Tax Agreement.

## PRINCIPAL TAXES AND RATES

TABLE 4. New Brunswick

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1952, c. 213	Social Services and Education Tax Act	General sales	retail price	3%	Exemptions are given to purchases of foodstuffs, drugs, machinery and implements for fishing and farming, children's clothing and footwear, school books and supplies, goods sold for consumption outside the province and all purchases of 14¢ or less. Taxed under the "General" sales tax. Taxed under the "General" sales tax.
		Alcoholic beverages	—	—	
		Meals	meals costing over 75¢	—	
R.S. 1952, c. 228	Theatres, Cinematographs and Amusements Act	Amusements	admission price pari-mutuel betting pool	11% (average) 5%	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
R.S. 1952, c. 98	Gasoline Sales Act	Motor fuel	per gallon	15¢	
		Diesel fuel	" "	12¢	
R.S. 1952, c. 231	Tobacco Tax Act	Tobacco	per 20 cigarettes per cigar selling between 6¢ and 19¢ inclusive per cigar selling between 20¢ and 29¢ inclusive per cigar selling at 30¢ or more on other tobacco products	4¢ 1¢ 2¢ 3¢ 10%	
R.S. 1952, c. 86	Fire Prevention Act	Fire insurance	premium income	9/16 of 1%	
R.S. 1952, c. 149	Motor Vehicle Act	Automobiles	weight	Not more than 1,625 lbs. — \$12.00 More than 1,625 lbs. up to 1,875 lbs. — \$12.50 For every 250 lbs. increase in weight above 1,875 lbs. an additional amount of \$1.50 up to category 4,875 lbs. — 5,000 lbs. — \$32.00 \$2.00	Graduated reduction are allowed the various categories effective: July 1 — reductions from \$2.50 to \$7.50 Oct. 1 — further reductions from \$2.50 to \$7.50
S. 1954, c. 10	Mining Tax Act	Mining operations	operator profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	

TABLE 5. Quebec

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1941, c. 88	Retail Sales Tax Act	General sales	retail price	2%	See municipal section also. Exemptions are allowed on foodstuffs, children's clothing and footwear, farm implements and tools, fishing apparatus, drugs, sales to Federal and Provincial Governments, sales for consumption outside the Province and all sales of 10¢ or less.
R.S. 1941, c. 85	Amusement Tax Act	Amusements	admission price	12.5%	The tax on the admission price is at the rate of 10% and is divided on a 50/50 basis between the province and the municipality. In addition the province levies a surtax equal to 25% of the tax imposed on the admission price.
R.S. 1941, c. 76,	License Act	Race-meetings	pari-mutuel betting pool	5.5% and up	
R.S. 1941, c. 83	Gasoline Tax Act	Motor fuel	per gallon	13¢	Exemptions are allowed for the operation of farm tractors, fishing boats, stationary engines, manufacturing processes, fire pumps and aerial navigation.

TABLE 5. Quebec — Concluded

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1941, c. 87	Tobacco Tax Act	Tobacco	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	10% 10% 10%	No tax on leaf tobacco
R.S. 1941, c. 255	Alcoholic Liquor Act (Tax known as Unemployment Tax)	Alcoholic beverages	up to 13 ounces from 14 oz. to 27 oz. over 27 oz.	5¢ 10¢ 15¢	On spirits purchased in government liquor stores
R.S. 1941, c. 89	Hospital Duty Act	Meals	levied on meals costing over 59¢	5%	
R.S. 1941, c. 80	Quebec Succession Duties Act	Succession duties	Relationship: (1) Direct line (2) Collateral line (3) Strangers	Size of estate 1% to 15% 4% to 20% 10% to 30%	Individual share in estate 1% to 10% 1% to 10% 2% to 5%
R.S. 1941, c. 79	Property Transfer Duty Act	Land transfer	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts
R.S. 1941, c. 78	Security Transfer Tax Act	Security transfer	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 1/10 of 1% per share " \$ 1 to \$ 5 1/4¢ " " " 5 to 25 1¢ " " " 25 to 50 2¢ " " " 50 to 75 3¢ " " " 75 to 150 4¢ " " " over \$150 4¢ " " plus 1/10 of 1% of value in excess of \$150	
R.S. 1941, c. 151	Fire Prevention Act	Fire insurance	premium income	1/4 of 1%	
S. 1947, c. 33	Corporation Tax Act	Corporations	income paid up capital place of business	7% 1/10 of 1% \$20 to \$50	This is the general rate. There are certain classes of companies whose rates vary from these, including banks, insurance, loan, navigation, telegraph, telephone, and railway companies.
R.S. 1941, c. 196	Quebec Mining Act	Mining operations	income	4% on amount over \$10,000 to \$1,000,000 5% " " " \$1,000,000 to \$2,000,000 6% " " " \$2,000,000 to \$3,000,000 7% " " " \$3,000,000	
R.S. 1941, c. 142	Motor Vehicle Act	Automobiles	per 100 lb. operator	70¢ \$2.50	
S. 1954, c. 17	Provincial Income Tax Act	Individuals	taxable income	2.3% on first \$1,000 \$23 plus 2.6% on amount over \$1,000 to \$2,000 49 " 2.9% " " " 2,000 " 4,000 107 " 3.3% " " " 4,000 " 6,000 173 " 3.9% " " " 6,000 " 8,000 251 " 4.5% " " " 8,000 " 10,000 341 " 5.3% " " " 10,000 " 12,000 447 " 6.0% " " " 12,000 " 15,000 627 " 6.8% " " " 15,000 " 25,000 1,307 " 7.5% " " " 25,000 " 40,000 2,432 " 8.3% " " " 40,000 " 60,000 4,092 " 9.0% " " " 60,000 " 90,000 6,792 " 9.8% " " " 90,000 " 125,000 10,222 " 10.5% " " " 125,000 " 225,000 20,722 " 11.3% " " " 225,000 " 400,000 40,497 " 12.0% " " " 400,000	Exemptions and deductions from total income to arrive at "taxable income": For single status \$1,500 For married status 3,000 For dependent children qualified for family allowance \$150 each For other dependents including children not qualified for family allowance and those over 21 years attending university fulltime...\$400 each For deductions re charitable donations, medical expenses, etc. see Government of Canada, R.S. 1952, c. 148, sec. 27.



## PRINCIPAL TAXES AND RATES

TABLE 6. Ontario

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1950, c. 170	Hospital Tax Act	Amusements	admission price	10%	Tickets up to 25¢ and certain live stage and concert shows in which Canadian talent is used exclusively are exempt.
R.S. 1950, c. 327	Race Track Tax Act	Race-meetings	pari-mutuel betting pool	7%	
R.S. 1950, c. 157	Gasoline Tax Act	Motor fuel	per gallon	11¢	Exemptions allowed to farmers, fishermen, tourist guides and tourist outfitters.
R.S. 1950 c. 378	Succession Duty Act	Succession duties	Relationship: (1) Direct line (2) Collateral line (3) Strangers	Size of estate 2½% to 14% 5% to 17% 7½% to 35% Individual share in estate 1½% to 15% 2½% to 13%	Total tax for direct line subject to surtax of 15% Total tax for collateral line subject to surtax of 20% Total tax for stranger subject to surtax of 25%
R.S. 1950, c. 198	Land Transfer Tax Act	Land transfer	purchase price	1/5 of 1%	
R.S. 1950, c. 352	Security Transfer Tax Act	Security transfer	Sale price of securities transferred	Bonds and debentures, 3¢ for every \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — 1/10 of 1% of value " \$1 to \$5 — 1/4¢ per share " \$5 to \$25 — 1¢ " " " \$25 to \$50 — 2¢ " " " \$50 to \$75 — 3¢ " " " \$75 to \$150 — 4¢ " " " over \$150 — 4¢ per share plus 1/10 of 1% of value in excess of \$150	
R.S. 1950, c. 140	Fire Marshals Act	Fire insurance	premium income	Not in excess of 1/3 of 1%	
R.S. 1950, c. 237	Mining Tax Act	Mining operations	profit	6% on amount over \$10,000 to \$1,000,000 8% " " " \$1,000,000 to \$5,000,000 9% " " " \$5,000,000	
R.S. 1950, c. 216	Logging Tax Act	Logging operations	income	9% on income in excess of \$10,000	
R.S. 1950, c. 167	Highway Traffic Act	Automobiles	cylinders	4 cylinders \$5.00 6 " up to and including 28 h.p. — 7.00 6 " over 28 h.p. — 10.00 8 " up to and including 35 h.p. — 10.00 8 " over 35 h.p. — 15.00 12 " 25.00 16 " 35.00	
			operator	\$1.00	

TABLE 7. Manitoba

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemption, etc.
R.S. 1954, c. 4	Amusements Tax Act	Amusements	admission price pari-mutuel betting pool	7.5% to 17.5%	
R.S. 1954, c. 99	Gasoline Tax Act	Motor fuel	per gallon	10% 9¢	Exemptions are allowed for the operation of agricultural machinery, propelling aircraft, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
R.S. 1954, c. 86	Fires Prevention Act	Fire insurance	premium income	1/3 of 1%	
R.S. 1954, c. 169	Mining Royalty and Tax Act	Mining operations	income	8%	This tax is imposed on income in excess of \$10,000. During first year of production the tax is 6% and during second year 7%.
R.S. 1954, c. 112	Highway Traffic Act	Automobiles	wheel base	Wheel base not exceeding 100" — \$900. For each additional 5 inches or portion thereof — \$2.50 Exceeding 100" and not exceeding 110" but manufactured 7 years previous to January 1st of current year — \$9.00 Exceeding 110" and not exceeding 130" but manufactured previous to January 1932 — \$9.00	Reductions are allowed as follows: 16th May to 30th September 5/6 of stated fee 1st October to 31st January 1/2 of stated fee 1st February to end of February 1/4 of stated fee. Licence good for two years.
			operator	\$2.00	

TABLE 8. Saskatchewan

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1953, c. 61	Education and Hospitalization Tax Act	General sales Alcoholic beverages	retail price	3%	Exemptions are allowed on food and drink (non-spiritous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, fishing nets and land. Meals are not taxed.
R.S. 1953, c. 349	Horse Racing Regulation Act	Race-meetings	pari-mutuel betting pool	5%	
R.S. 1953, c. 62	Fuel Petroleum Products Act	Motor fuel	per gallon	11¢	
R.S. 1953, c. 231	Health Services Act	Hospital insurance	annual personal or family charge	Adult \$15.00 Child under 18 years 5.00 Maximum per family 40.00	Exemptions are allowed to farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coalmining equipment.
S. 1954, c. 85	Fire Prevention Act	Fire insurance	premium income	1%	
R.S. 1953, c. 47	The Mineral Resources Act	Mining operations	income	3% on amount over \$10,000 to \$100,000 5% " " " \$100,000 to \$500,000 7% " " " \$500,000 to \$1,000,000 12½% " " " \$1,000,000 or 5% of the market value of mineral content of ore sold during such calendar year (whichever is the lesser).	
R.S. 1953, c. 344	Vehicles Act	Automobiles	wheel base operator	Not exceeding 111" — \$10.00 Exceeding 111" but not 123" — 15.00 " 123" — 20.00 \$1.00	These rates apply only to quartz mining and to mines commencing or recommencing operations after January 1, 1947. Mines in operation prior to January 1, 1947 will pay the same rate that is given for profits in excess of \$1,000,000.

TABLE 9. Alberta

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1942, c. 40	Amusements Act	Amusements	admission price pari-mutuel betting pool	10% to 12.5% 5%	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
R.S. 1942, c. 45	Fuel Oil Tax Act	Motor fuel	per gallon	10¢	
R.S. 1942, c. 205	Land Titles Act	Land transfer	purchase price	1/5 of 1% on price to \$5,000 1/10 of 1% on price over \$5,000	
R.S. 1942, c. 266	Fire Prevention Act	Fire insurance	premium income	1/3 of 1%	Reductions are allowed: 40% — Oct. 1 75% — Jan. 1
R.S. 1942, c. 60	Unearned Increment Tax Act		increase in value of land on transfer	10% of increase	
R.S. 1942, c. 275	Vehicle and Highway Traffic Act	Automobiles	wheel base operator	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " 120" — 20.00 \$1.00	

## PRINCIPAL TAXES AND RATES

TABLE 10. British Columbia

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S., 1948, c. 333	Social Services Tax Act	General sales Alcoholic beverages Meals	retail price meals over \$1.00	5%	Exemptions are allowed for foodstuffs, farm machinery, fishing apparatus, drugs, sales to the Federal Government, sales for consumption outside of Province, sales less than 15¢ and certain children's clothing and footwear.  1/5 of the tax collected under this Act is to be distributed to needy municipalities.  This tax provides hospital insurance for every bona fide resident of the Province subject to a daily charge of \$1.00 during hospitalization.
R.S., 1948, c. 323	Amusements Tax Act	Amusements	admission price	15%	
R.S., 1948, c. 330	Pari-mutuel Betting Tax Act	Race-meetings	pari-mutuel betting pool	12%	
R.S., 1948, c. 327	Gasoline Tax Act	Motor fuel	per gallon	10¢	Exemptions are allowed for use other than in operation of motor vehicles on public highways, certain classes of war veterans, boats, farm tractors and aviation.
R.S., 1948, c. 326	Fuel Oil Tax Act	Fuel oil	per gallon	1/2¢	
R.S., 1948 c. 124	Fire Marshall Act	Fire insurance	premium income	Not to exceed 1/3 of 1%	Determined by the Lieutenant-Governor in Council.
R.S., 1948, c. 329	Mining Tax Act	Mining operations	income	10% on income in excess of \$25,000	
S. 1953, (2nd), c. 33	Logging Tax Act	Logging operations	income	10% on income in excess of \$25,000	
R.S., 1948, c. 227	Motor Vehicle Act	Automobiles	weight	1,500 lbs. or less — \$10.80 1,501 " — 2,000 lbs. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50	
		operator		\$5.00	Licence good for 5 years



## III. Selected Municipal Governments

Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Newfoundland*							
St. John's, City** <sup>1</sup>	18%	—	18%	—	Real Property — Assessed Rental Value Business — On proportion of Rental Value, hence may vary from 9% to 36%	1¢ per gallon on all fuel oil sales	10% of Admission Price
Prince Edward Island*							
Charlottetown, City	27.5 Mills	27.5 Mills	27.5 Mills	—	Real Property — 66⅔% of Real Value Personal Property — 66⅔% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Summerside, Town	22 Mills	22 Mills	—	—	Real Property — 50% of Real Value Personal Property — 50% of Real Value	—	—
Nova Scotia*							
Halifax Metropolitan Area; Halifax, City	Property of a Residential Nature 37.3 Mills Property not of a Residential Nature 101.8 Mills	—	101.8 Mills	Household 37.3 Mills Occupancy 99.5 Mills	Real Property — 100% of Real Value Business — 50% of Real Value Household — 10% of Real Value providing Real Value over \$2,500; if Real Value under \$2,500 there is no tax Occupancy — 25% of Real Value if occupancy is for any purpose other than residential and business purposes	—	—
Dartmouth, Town	32 Mills	32 Mills	—	—	Real Property — 90% of Real Value Personal Property — 50% of Real Value	—	—
Glace Bay, Town	95.5 Mills	95.5 Mills	—	—	Real Property — 40% of Real Value Personal Property — 40% of Real Value	—	—
Sydney, City	87 Mills	87 Mills	—	—	Real Property — 33⅓% of Real Value Personal Property — 33⅓% of Real Value	—	—
New Brunswick*							
Saint John Metropolitan Area; Saint John, City	54.8 Mills	54.8 Mills	54.8 Mills	—	Real Property — 100% of Real Value Personal Property — 50% of Real Value; Motor Cars 100% of Real Value Business — Various %'s which vary between 60% and 150% of Real Value for different Businesses	—	—
Lancaster, City	Average Rate 52.08 Mills	Average Rate 52.08 Mills	—	—	Real Property — 100% of Real Value Personal Property — 100% of Real Value	—	—
Fredericton, City	42.5 Mills	Motor Vehicles only—Passenger Cars \$15; Trucks \$22 to \$45; Buses \$150; Motorcycles \$4.50	42.5 Mills	Occupancy 42.5 Mills	Real Property — 100% of Real Value Personal Property — Vehicles at Fixed Rates Business — Various %'s of Real Value for different businesses Occupancy — 10% of Real Value	—	—
Moncton, City	24 Mills	24 Mills	—	Rental 24 Mills	Real Property — 100% of Real Value (Re-Assessed for 1955) Personal Property — 100% of Real Value less 10% depreciation for first 4 years, 5% depreciation for next 6 years, but never less than 30% of cost	—	—
Quebec							
Montreal Metropolitan Area; Montreal, City <sup>2</sup> (May 1, 1955 to April 30, 1956)	Catholic 29.65 Mills, Protestant and Jewish 34.65 Mills, Neutral 36.15 Mills, 8% surtax except on school taxes	—	General 12¼% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches	Water Rate 8% of Rental Value <sup>3</sup> 8% surtax on water rates	Real Property — 100% of Real Value Business — 100% of Rental Value	Municipal 2%, Schools 1% on Retail Sales	...

## PRINCIPAL TAXES AND RATES

## III. Selected Municipal Governments — Continued

III. Selected Municipal Governments							
Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Quebec — Continued							
Montreal Metropolitan Area (continued) Jacques Cartier, City	Catholic, Protestant and Neutral 12.5	—	6%	Water Rate \$3 per month, also metered at 30¢ 27¢ and 25¢ per 1000 gallons. Garbage Rate \$4 a year on each dwelling	Real Property — 60% of Real Value Business — 60% of Real Value	—	***
Lachine, City	Catholic 23.9 Mills, Protestant 29.9 Mills, Neutral 31.4 Mills	—	8½%	Water Rate 8% of Rental Value for Residential and 7% and 10% for Business places. By meter to Residences \$25 a year minimum, Industries at different rates	Real Property — 60% to 65% of Real Value Business — On Rental Value with a limit of \$600 a year	Municipal 2% Schools 1% on Retail Sales	*** 2% Surtax
Outremont, City	Catholic St. Viateur Parish 23 Mills, Ste Madeleine Parish 21 mills, Protestant 30 Mills Neutral 31.5 Mills	—	½% on manufacturers and whole salers, 8½% on retailers	Water Rate 7½ %	Real Property — 100% of Real Value Business — 100% of Assessed Valuation of Real Property for manufacturers and wholesalers, 100% of Rental Value for retailers and others Water — 100% of Rental Value. Water supplied by City of Montreal	Municipal 2% Schools 1% on Retail Sales	***
Verdun, City	Catholic 24.5 Mills, Protestant 28.5 Mills Neutral 30 Mills	—	11%	Water Rate 8%	Real Property — 100% of Real Value Business — 100% of Rental Value Water — 100% of Rental Value	Municipal 2% on Retail Sales	***
Westmount, City	Catholic 31 Mills, Protestant 36 Mills on Proprietors and 38.5 Mills on Corporations	—	8½%	Water Rate 7½%	Real Property — 100% of Real Value Business — 100% of Rental Value Water — 100% of Rental Value, Rate levied by the City of Montreal	Municipal 2% Schools 1% on Retail Sales	***
St. Laurent, City	Catholic 25.5 Mills, Protestant 31.5 Mills, Neutral 33 Mills	—	8%	Water metered at different rates	Real Property — 100% of Real Value Business — 100% of Rental Value	Municipal 2% Schools 1% on Retail Sales	***
Quebec, City ** (May 1, 1955 to April 30, 1956)	Catholic 35.5 Mills, Protestant 35.5 Mills, Neutral 36 Mills	—	18%	Water Rate \$5. minimum Garbage \$8 per dwelling and various Rates for business properties	Real Property — 100% of Real Value Business — 100% of Rental Value	Municipal 2% Schools 1% on Retail Sales	***
Cap de la Madeleine, City	Catholic, Protestant and Neutral 31 Mills	—	Licences	Water Rate \$3 per month for each service, Garbage 50¢ per month for each house or place of business	Real Property — 50% of Real Value	Municipal 2%, Schools 1% on Retail Sales	***

## III. Selected Municipal Governments -- Continued

Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Quebec — Concluded							
Chicoutimi, City	Catholic, Protestant and Neutral 35 Mills	—	\$20 to \$500	Water Rate \$2 per month, for each service. Meter Rate 20¢ per 1,000 gallons. Industrial and Religious Rate 20¢ per 1,000 gallons on first 100,000 gallons, 10¢ per 1,000 gallons on balance	Real Property — 100% of Real Value	—	***
Full, City (May 1, 1955 to April 30, 1956)	16.5 Mills	—	5 Mills	Streets and Sidewalks Tax 2 Mills Special Tax 8 Mills	Real Property — 50% of Real Value Business — 100% of Stock in Trade	—	***
Shawinigan Falls, City (July 1, 1955 to June 30, 1956)	Catholic 34 Mills, Protestant 32 Mills	—	Various Rates for different businesses	Water rate varies with service to each house. Special arrangements for industry	Real Property — 100% of Real Value Business — 100% of Rental Value	—	***
Sherbrooke, City	Catholic, Protestant and Neutral 21.5 Mills	—	7%	Rental tax 5% on annual Rental	Real Property — 100% on Real Value Business — 100% on Rental Value	Municipal 2% Schools 1% on Retail Sales	***
Trois Rivières, City	Catholic, Protestant and Neutral 33.4 Mills	—	6%	Water Rate 7.5 Mills on Assessed Value	Real Property — 100% of Real Value Business — 100% of Rental Value	Municipal 2% Schools 1% on Retail Sales	***
Ontario*							
Toronto Metropolitan Area; Municipality of Metropolitan Toronto		See Basis of Assessed Valuations and Percentages Taxed			All municipalities comprising the municipality of Metropolitan Toronto are assessed at a rate of 13.7 Mills, which they in turn include in their own individual tax rates.	—	—
Toronto, City	Public School 44.75 Mills, Separate School 48 Mills	—	—	—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Etobicoke, Twp.	Public School 34.5 Mills, Separate School 36.74 Mills <sup>4</sup>	—	Same Rates as for Real Property	—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Scarborough, Twp.	Public School 37.65 Mills, Separate School 37.30 Mills <sup>4</sup>	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
York, Twp.	Public School 37.54 Mills, Separate School 39.96	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—

See page 19 for footnotes.



## PRINCIPAL TAXES AND RATES

## III. Selected Municipal Governments — Continued

III. Selected Municipal Governments							
Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Ontario* — Continued							
Toronto Metropolitan Area — Concluded; East York, Twp.	Public School 38.5 Mills, Separate School 40.89 Mills	—		—	Real Property — 100% of Real Value (Industrial area re-assessed for 1955) Business — Various %'s of Real Value for different businesses	—	—
North York, Twp.	Public School 36.28 Mills, Separate School 34.93 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Brantford, City	Public School 74 Mills, Separate School 77 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Fort William, City	Public School 60 Mills, Separate School 60 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Guelph, City	Public School 76 Mills, Separate School 76 Mills	—	Same Rates as for Real Property	—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Hamilton, City**	Public School 49 Mills, Separate School 50 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Kingston, City	Public School 63.95 Mills, Separate School 63.95 Mills	—		—	Real Property — 100% of Real Value (Partial re-assessment for 1955) Business — Various %'s of Real Value for different businesses	—	—
Kitchener, City	Public School 75.5 Mills, Separate School 75.5 Mills	—		—	Real Property — 100% of Real Value (Entire city being re-assessed at present time) Business — Various %'s of Real Value for different businesses	—	—
London, City**	Public School 51.8 Mills, Separate School 58.8 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Niagara Falls, City	Public School 36.5 Mills, Separate School 36.5 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—

## III. Selected Municipal Governments — Continued

Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Ontario* — Concluded							
Oshawa, City	Public School 56.5 Mills, Separate School 56.5 Mills	—	Same Rates as for Real Property	—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Ottawa, City**	Public School 39.25 Mills, Separate School 50.95 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Peterborough, City	Public School 50.25 Mills, Separate School 57.5 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Port Arthur, City	Public School 63.5 Mills, Separate School 67 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
St. Catharines, City	Public School 64.75 Mills, Separate School 64.75 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Sarnia, City	Public School 50.27 Mills, Separate School 57.35 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Sault Ste. Marie, City	Public School 71.33 Mills, Separate School 81.17 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Sudbury, City	Public School 47 Mills, Separate School 59 Mills	—		—	Real Property — 100% of Real Value (Re-assessed in 1954 for 1955) Business — Various %'s of Real Value for different businesses	—	—
Timmins, Town	Public School 50.5 Mills, Separate School 60 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Windsor, City**	Public School 61.5 Mills, Separate School 61.5 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—

## PRINCIPAL TAXES AND RATES

## III. Selected Municipal Governments — Continued

Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Manitoba*							
Winnipeg Metropolitan Area; Winnipeg, City	45 Mills	—	11%	Greater Winnipeg Water District 5.5 Mills on land values only	Land — 100% of Real Value Buildings, etc. — 66⅔% of Real Value Business — 100% of Rental Value	Electricity and Gas sales 5% of commercial bills, 2½% of Domestic Bills	—
St. Boniface, City	St. Boniface School District 47.86 Mills, Norwood School District 55.09 Mills	—	Various rates for different businesses	Greater Winnipeg Water District 4.66 Mills on land values only	Land — 100% of Real Value Buildings, etc. — 66⅔% of Real Value Business — 100% of Rental Value	—	—
St. James, Municipality	32.84 Mills	32.84 Mills	—	Greater Winnipeg Water District 2.52 Mills on land values only	Land — 100% of Real Value (Re-assessed for 1955) Buildings, etc. — 66⅔% of Real Value (Re-assessed for 1955) Personal Property — 100% of Real Value	—	—
St. Vital, Municipality	85.75 Mills	—	12%	Greater Winnipeg Water District 9 Mills on land values only	Real Property — 100% of Real Value Business — 100% of Rental Value	—	—
Brandon, City	69 Mills	—	12½%	—	Land — 100% of Real Value Buildings, etc. — 66⅔% of Real Value Business — 100% of Rental Value	—	—
Saskatchewan*							
Moose Jaw, City	Public School 80.8 Mills, Separate School 80.8 Mills	—	80.8 Mills	—	Land — 100% of Real Values Buildings, etc. — 60% of Real Value Business — Area of premises occupied at varying rates for different businesses	—	10% of Admission Price
Prince Albert, City	Public School 70 Mills, Separate School 68.7 Mills	—	Licences	—	Land — 100% of Real Value (Re-assessed for 1955) Buildings, etc. — 60% of Real Value (Re-assessed for 1955)	—	10% of Admission Price
Regina, City	Public School 77.5 Mills, Separate School 77.5 Mills	—	77.5 Mills	—	Land — 100% of Real Value Buildings, etc. — 30% of Real Value Business — Area of premises occupied, at varying rates for different businesses	—	10% of Admission Price
Saskatoon, City	Public School 67.8 Mills, Separate School 67.8 Mills	—	67.8 Mills	—	Land — 100% of Real Value Buildings, etc. — 60% of Real Value Business — Area of premises occupied, at varying rates for different businesses	—	10% of Admission Price



## III. Selected Municipal Governments — Concluded

Municipality	Taxes on Property and for Owners and Occupants					Other Taxes	
	Mill or Percentage Rates on Assessed Valuations Taxed				Basis of Assessed Valuations and Percentages Taxed	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Alberta*							
Calgary, City**	Public School 41 Mills, Separate School 41 Mills	—	8%	—	Land — 100% of Real Value Buildings, etc. — 60% of Real Value Business — 100% of Rental Value	—	—
Edmonton, City**	Public School 48 Mills, Separate School 48 Mills	—	6% to 20%	—	Land — 100% of Real Value Buildings, etc. — Residential 50% of Real Value — Commercial 60% of Real Value Business — 100% of Rental Value	—	—
Lethbridge, City	Public School 54 Mills, Separate School 54 Mills	—	10%	—	Land — 100% of Real Value Buildings, etc. — 60% of Real Value Business — 100% of Rental Value	—	—
Medicine Hat, City	Public School 39 Mills, Separate School 39 Mills	—	10%	—	Land — 100% of Real Value Buildings, etc. — 60% of Real Value Business — 100% of Rental Value	—	—
British Columbia* <sup>5</sup>							
Vancouver Metropolitan Area;					(see footnote 5)		
Vancouver, City	57.83 Mills	—	7%	—	Land — 100% of Real Value Buildings, etc. — 50% of Real Value Business — 100% of Rental Value	—	—
New Westminster, City	49.55 Mills	—	9%	—	Land — 100% of Real Value Buildings, etc. — 20% of Real Value Business — 100% of Rental Value	—	—
North Vancouver, City	51.18 Mills	—	—	—	Land — 100% of Real Value Buildings, etc. — 40% of Real Value	—	—
Burnaby, District	36.5 Mills	—	—	—	Land — 100% of Real Value Buildings, etc. — 75% of Real Value	—	—
Victoria, City**	42.5 Mills	—	—	—	Land — 100% of Real Value Buildings, etc. — 75% of Real Value	—	—
Trail, City	61.4 Mills	—	—	—	Land — 100% of Real Value Buildings, etc. — 50% of Real Value	—	—

\* Water charges, additional to tax rates, are billed to consumers.

\*\* Metropolitan city. See introduction.

\*\*\* An amusement tax levied by the province is shared between the municipality and province. See provincial taxation section.

1. St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

2. Montreal has a telephone tax of 25¢ for each line and 10¢ on each extension. An 8% surcharge tax is levied on permits, privileges and service charges.

3. Rates for hotels of less than 20 rooms, inns and restaurants are 12%. There are a few special rates and if water is metered the minimum charge is the general rate.

4. Average rate. School rate varies in different school districts.

5. Municipalities in British Columbia re-assessed for 1955. This was a province wide re-assessment resulting from a new formula for grants for education purposes. New Legislation requires that improvements be assessed at 75% of value for school purposes, and the definition of improvements is broadened for school assessments to include machinery. Municipal assessment of "Buildings, etc." remains on the previous basis in Vancouver and Trail, but the new definition is used in the other municipalities for municipal taxation as well as school taxation, though the percentage taxed varies in some.



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CANADA

# PRINCIPAL TAXES AND RATES

## FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1956

Memorandum



*Published by Authority of*

The Right Honourable C. D. Howe, Minister of Trade and Commerce

**DOMINION BUREAU OF STATISTICS**

Public Finance and Transportation Division

Public Finance Section





# PRINCIPAL TAXES AND RATES 1956

## INTRODUCTION

This publication contains the principal taxes and rates of government in Canada. The latest tax revisions announced this spring by federal and provincial authorities have been incorporated herein. Data presented in the municipal section was prepared from submissions by municipalities covered in this survey, and the rates apply to the calendar year 1956 unless otherwise stated in the tabular

presentation. Tables have been introduced presenting in summary form taxes and rates contained in this report in respect of federal and provincial governments and the principal taxes imposed at the municipal level in respect of all municipalities within each province.

The latest statutory references are given for federal and provincial government taxes.

## COMMENTARY

**I Government of Canada.** Only minor revisions were announced in the federal budget speech for 1956. This year the rates of personal income tax which were announced in the spring of 1955, apply for the whole calendar year of 1956. For the previous year the schedule of rates was a composite of the new rates and those in effect prior to July 1, 1955.

Legislation under which the major taxes are imposed by the Government of Canada is:

a) The Income Tax Act. This Act received Royal Assent on June 30, 1948 and took effect on January 1, 1949 for individuals and the fiscal years ending in 1949 for corporations. This represents the first codification since the enactment of income tax legislation in 1917, but does not involve any major changes in the imposition of income tax.

There is a close relationship to the income tax legislation and jurisprudence of Great Britain. This relationship is borne out by such features as that the concept of income does not include capital gain or appreciation and also that there is a partial avoidance of double taxation of corporation profits.

Briefly, income tax is levied directly upon the taxable income of individuals, corporations and upon the taxable Canadian income of a non-resident employed or carrying on business in this country at any time in the year, with the exception of a non-resident covered by terms of a tax treaty. As of August 15, 1956, treaties have been signed with the United Kingdom, the United States, the Republic of Ireland, France, Denmark, Sweden and New Zealand. In addition to income tax, an old age security tax is levied on individuals and corporations. For information on income tax imposed in Quebec, see the provincial section of this commentary.

b) Dominion Succession Duty Act. Succession duties are levied by the Government of Canada. The Succession Duty has two component parts, namely, an estate tax and an inheritance tax. As of August 15, 1956, agreements have been reached with the United Kingdom, the United States, France and the Republic of Ireland for the purpose of avoiding a double imposition of succession duties by Canada

and estate tax by the former countries. Information on the succession duties levied by Ontario and Quebec is contained in Section II of the commentary.

c) Excise Tax Act. Under the Excise Tax Act, a general sales tax is levied by the Government of Canada on the sales price of goods manufactured in Canada and on the dutypaid value of imported goods. This tax, together with an additional rate of 2% imposed under the Old Age Security Act, is payable at the manufacturers level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax, there is an excise tax at the manufacturer's level on a number of articles manufactured or imported into Canada.

d) Excise Act. Under this Act a tax is levied on the domestic production of tobacco and on alcoholic products other than wines, both domestic and imported, with certain exemptions.

e) Customs Tariff. Customs duties are charged on most goods entering the country. The basis of measurement and the main rates are shown in the tabular presentation.

**II Provincial Governments.** Revisions of a minor nature were announced this spring by certain of the provincial governments. In Ontario the tax on pari-mutuel betting was reduced to 6%, a 1% decrease from the previous year. Under the Highway Traffic Act automobile licence rates were increased. The increases ranged from \$3.00 on a four-cylinder motor vehicle to \$14.00 on a sixteen-cylinder motor vehicle. The Amusement Tax in Manitoba has been reduced to rates ranging from 6.7% to 10% of the admission price, while the gasoline tax has been increased to 11 cents. The only noticeable tax change in Alberta was the abolition of the Unearned Increment Tax. In British Columbia the amusement tax rate has been reduced to 10% from 15% of the

admission price. The principal tax structure in the Atlantic Provinces, Quebec and Saskatchewan remains unchanged.

The property tax in Canada is almost exclusively a municipal government levy. However, certain provincial governments impose property taxes of a limited application on special classifications of land, e.g. land in unorganized territories.

In accordance with the 1952 Dominion-Provincial Tax Rental Agreements, the agreeing provinces, that is, all except Quebec, refrain from levying income taxes on individuals and corporations, and in return are compensated by the Government of Canada. The provinces continue to impose income taxes on profits derived from mining and logging operations, both of which are permitted as deductions in computing income under the federal Income Tax Act. Newfoundland, New Brunswick, Ontario, Manitoba, Saskatchewan and British Columbia have imposed taxes on mining and/or logging. Succession duties are levied by the Provinces of Ontario and Quebec. The remaining provinces have withdrawn from this field until March 31, 1957 under their Agreements with the Government of Canada. Tax credits up to one-half of the federal duty are deductible to avoid double taxation in Ontario and Quebec.

The Province of Quebec did not enter into an agreement with the Government of Canada and in 1954 reimposed income tax on individuals at graduated rates. Income tax on corporations was reimposed in 1947. Under the federal Income Tax Act provisions have been made permitting a deduction of 10% of the federal tax payable on income received by individuals and 7% on income earned by corporations within the Province of Quebec. Taxes on paid-up capital and places of business levied by Quebec are deductible from income for federal tax purposes.

Among the other taxes imposed by certain provincial governments is a sales tax on the retail price of goods purchased within their jurisdiction. Specific taxes on tobacco and alcoholic beverages are imposed in Prince Edward Island and Quebec and on tobacco in New Brunswick. Amusement taxes are levied by all provincial governments with the

exception of Saskatchewan, where an amusement tax is imposed at the municipal level. This field is void of federal participation. Rates given for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in those provinces which have established such funds.

**III Municipal Governments.** In Canada, municipalities levy taxes on the value of real property. This is their main source of revenue. The tax rates reported between municipalities vary widely but this is not necessarily indicative of differences in tax burden; relative assessment must also be considered, and may narrow or widen the gap. The coverage of municipalities contained herein has been considerably increased over that of the previous year's report.

Business taxes have a variety of bases, such as assessed value of property, rental value of property, stock-in-trade or on space occupied. Revenues obtained from taxes levied by municipalities provide part of the cost for local improvements and education. Poll taxes are shown for the first time.

Municipalities in metropolitan areas, that is, areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Metropolitan areas are large cities with satellite communities which are part of the metropolitan city geographically, economically and socially, but are separately governed. Therefore, different tax rates may apply in different parts of a metropolitan area.

The percentage of real value taxed is that specified by law wherever it is so regulated, and not the actual figure. Methods of determining assessments vary so widely that it would not be practicable to attempt to arrive at the actual percentages in a survey of this type.

The assistance and cooperation of government officials, at all three government levels, is gratefully acknowledged.

The following symbols have been used in tables to indicate:

- ... not appropriate or applicable
- .. figures are not available
- nil or zero
- † general application



## TABLES

## PRINCIPAL TAXES AND RATES

**Summary of Principal Taxes and Rates**  
**Federal and Provincial Governments**  
 (For detail see Tables 1 to 10)

Category	Government of Canada		Provincial Government
	Basis	Rate	Basis
Income — Personal	Taxable Income: <sup>1</sup> \$1,000 to over \$400,000 Surtax on Investment Income (See detail for application)	15% to 80% 4%	Taxable Income: \$1,000 to over \$400,000
— Corporations	Taxable Income: <sup>1</sup> Up to \$20,000 Over \$20,000	20% 47%	Taxable Income:
— Non-Resident (withholding tax)	Income earned in Canada: (a) Dividends paid to parent companies abroad (b) Interest on provincial bonds (c) Other interest, dividends, etc.	5% 5% 15%	
— Gift Tax	Aggregate value of gift (See detail for application)	10% to 28%	
Corporations			Paid up capital Place of business Retail price
Sales (General)	ad valorem <sup>1</sup>	10%	
Automobiles	ad valorem	10%	
Radios and T.V. sets	ad valorem	15%	
Candy, soft drinks, etc.	ad valorem	10%	
Motorcycles	ad valorem	10%	
Jewellery, clocks, etc.	ad valorem	10%	
Toilet articles and cosmetics	ad valorem	10%	
Chinaware, etc.	ad valorem	10%	
Tobacco	Cigarettes per 1,000 Cigars per 1,000 Manufactured tobacco, per lb. Smokers Accessories Tobacco — raw leaf, per lb.	\$8.00 \$1.00 + 15% \$1.15 10% 28¢	Retail price Cigarettes — retail price Cigars — retail price Other tobacco products
Estates	(a) Size of estate (b) Size of individual succession (c) Relationship	1% to 20% of estate plus 2% to 34% of individuals' share	Direct line Collateral line Strangers
Alcoholic Products	Domestic potable spirits — per gal. Non-potable for use in the following: Medicine, etc. — gal. Chemical compositions — gal. Prescriptions — gal. Imported spirits taken into bonded manufactory — gal. Canadian brandy — gal. Beer — gal. Wines — 7% or less of absolute alcohol by volume — gal. — over 7% of absolute alcohol by volume — gal. Champagne — gal. Net premium	\$12.00 \$1.50 15¢ \$1.50 30¢ \$10.00 38¢ 25¢ 50¢ \$2.50 2% to 10%	Retail price Volume of retail package Fire premiums
Insurance companies			Operator Flat rate Weight
Automobiles licence			Wheelbase  Cylinders
Electric companies	Kilowatt hour exported	3/100 of 1¢	
Imports (Customs Tariff)	See detail		
Amusement			Admission price
Motor Fuel			per gallon
Fuel Oil			per gallon
Mining operations			Income (profit)
Logging operations			Income
Land transfer			Purchase price
Security transfer			Sale price — Bonds, etc. Shares under \$1.00 \$1.00 to \$150.00 over \$150.00 Cost of meal Per capita
Meals			
Hospital Insurance			

1. Includes 2% Old Age Security Tax.  
 2. For pari-mutuel betting see detail.

**Summary of Principal Taxes and Rates**  
**Federal and Provincial Governments**

(For detail see Tables 1 to 10)

Provincial Governments

Rates

Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
...	...	...	...	2.3% to 12%	...	...	...	...	...
...	...	...	...	7%	...	...	...	...	...
...	...	...	...	1/10 of 1%	...	...	...	...	...
3%	...	...	3%	\$20 to \$50 2%	...	...	3%	...	5%
...	10%	...	4¢ per 20 1¢ to 3¢ 10%	1/5¢ per cigarette 10% 10%	...	...	...	...	...
...	...	...	...	Estate Share 1.4% - 15% 1% - 10%	Estate Share 2 1/2% - 14% 1 1/2% - 15%	...	...	...	...
...	...	...	...	4% - 20% 1% - 10%	5% - 17% 2 1/2% - 13%	...	...	...	...
...	10%	...	...	10% - 30% 2% - 5%	7 1/2% - 35%	...	...	...	...
...	...	...	...	5¢ to 15¢	...	...	...	...	...
8%	...	Not exceeding 3/4 of 1%	9/16 of 1%	1/4 of 1%	1/3 of 1% or less	1/3 of 1%	1%	1/3 of 1%	Not exceeding 1/3 of 1%
\$3.00	\$1.00	\$1.00	\$2.00	\$2.50	\$1.00	\$2.00	\$1.00	\$1.00	\$5.00
\$18.00	50¢/cwt.	64.8¢/cwt.	\$12.00 to \$32.00	70¢/cwt.	...	...	...	...	\$10.80 to \$58.50
...	...	...	...	...	...	\$9.00 to 100'' plus \$2.50 each additional 5''	\$10.00 to \$20.00	\$10.00 to \$20.00	...
...	...	...	...	...	\$3.00 to \$49.00	...	...	...	...
5¢	average of 10% <sup>2</sup>	average of 10% <sup>2</sup>	average of 11% <sup>2</sup>	average of 12.5% <sup>2</sup>	10% <sup>2</sup>	6.7% to 10% <sup>2</sup>	... <sup>2</sup>	10% - 12.5% <sup>2</sup>	10% <sup>2</sup>
17¢	13¢	17¢	15¢ (12¢) <sup>3</sup>	13¢	11¢	11¢	11¢	10¢	10¢
...	...	1¢	...	...	...	...	...	...	1/2¢
5% <sup>4</sup>	...	33 1/3%	7% to 9%	4% to 7%	6% to 9%	8%	3% to 12.5%	s	10%
...	...	...	...	...	9%	...	...	...	10%
...	...	...	...	2.5%	1/5 of 1%	...	...	1/5 of 1% to 1/10 of 1%	...
...	...	...	...	3¢ per \$100.00	3¢ per \$100.00	...	...	...	...
...	...	...	...	1/10 of 1%	1/10 of 1%	...	...	...	...
...	...	...	...	1/4¢ to 4¢	1/4¢ to 4¢	...	...	...	...
...	...	...	...	4¢ + 1/10 of 1%	4¢ + 1/10 of 1%	...	...	...	...
...	...	...	...	5%	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	\$15.00 18 years and over \$5.00 under 18 years \$40.00 Family Maximum	...	...

3. Applicable to diesel fuel.

4. Iron mines 20%.

5. For explanation, see page 15.



## I. Government of Canada

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Tax credits, exemptions, etc
Individuals	The Income Tax Act	R.S. 1952 c. 148	Taxable income	Personal income tax schedule for 1956: 13% on first \$1,000 of taxable income \$130 on \$1,000 plus 15% on next \$1,000 280 " 2,000 " 17% " " 2,000 620 " 4,000 " 20% " " 2,000 1,020 " 6,000 " 24% " " 2,000 1,500 " 8,000 " 28% " " 2,000 2,060 " 10,000 " 33% " " 2,000 2,720 " 12,000 " 38% " " 3,000 3,860 " 15,000 " 43% " " 10,000 8,160 " 25,000 " 48% " " 15,000 15,360 " 40,000 " 53% " " 20,000 25,960 " 60,000 " 58% " " 30,000 43,360 " 90,000 " 63% " " 35,000 65,410 " 125,000 " 68% " " 100,000 133,410 " 225,000 " 73% " " 175,000 261,160 " 400,000 " 78% on excess over \$400,000	Exemptions and deductions from total income to arrive at "taxable income": For single status..... \$1,000 For married status..... 2,000 For dependent children under 16 years of age..... 150 each For other dependents (as defined by law and including dependent children over 21 years of age if they are attending university)..... 400 each Taxpayer over 65 years of age an additional..... 500 Charitable donations — up to 10% of income Medical expenses in excess of 3% of income up to a maximum of: \$1,500 for single person 2,000 for married person 500 for each dependent 2,000 for all dependents Individuals who reside, are employed or carry on business in a province which levies a tax on personal incomes may deduct 10% from their federal tax. Also see note under corporation income tax. Maximum tax \$60
			Taxable income	an additional tax of 2% (Old Age Security Tax)	
			Investment income	an additional tax of 4%	Deductions from total investment income: \$2,400 or the total of personal exemptions whichever is greater. See note under individuals income tax re personal exemptions. Excludes rental income from real property.
			Taxable income of corporations resident in Canada or doing business in Canada.	18% up to \$20,000 45% over \$20,000	Corporations are allowed a tax credit equal to 7% of their taxable earnings earned in a province which levies a tax on corporation incomes <sup>1</sup> (for certain prescribed classes of corporations the tax credit is only 5%). Individuals are allowed a credit against personal income tax equal to 20% of dividends received from Canadian tax paying corporations.
Non-Resident			Taxable income	an additional tax of 2% (Old Age Security Tax)	
			Withholding tax on income earned in Canada:		Exemptions: Interest on Government of Canada bonds Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency Income covered by terms of a tax treaty such as that with the United Kingdom
			(a) Dividends of wholly-owned subsidiary paid to parent company abroad. (b) Interest on provincial bonds. (c) Other interest, dividends, rentals, etc.	5% 5% 15%	
Gift tax			Aggregate value of gift	Graduated from 10% on gifts up to \$5,000 to 28% on gifts over \$1,000,000	Certain exemptions are given to exclude charitable donations from the tax.
Succession duty	Dominion Succession Duty Act <sup>2</sup>	R.S. 1952 cc. 89, 317	(a) Size of estate (b) Size of individual succession (c) Relationship of beneficiary to the deceased	1% to 20% of estate plus 2% to 34% depending on individual's share and relationship	Main exemptions <sup>3</sup> : Estates not exceeding \$50,000 Individuals bequests up to \$1,000 Bequests to non-profit charitable organizations in Canada Gifts to the federal or provincial governments Gifts completed more than three years prior to death Deductions for successions that are dutiable: Widow ..... \$20,000 Widow's dependent children 5,000 each
Customs duties	Customs Tariff	R.S. 1952 cc. 60, 316	Rates are influenced by: Amount of fabrication performed in Canada Extent and character of the market Relative costs of production Revenue aspects Trade agreements	Three main sets of rates: British preferential (lowest) Intermediate — under special agreements with various countries General — apply to all other imports	Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to any particular item may be obtained from the Department of National Revenue.

1. See commentary, page 3, Section II, re Dominion-Provincial Tax Rental Agreement.

2. For further information, see Canada Year Book 1955, pages 1144-48.

3. If the estate exceeds \$50,000, the whole is dutiable. This amount is an exemption not a deduction. The initial rate is determined by the "aggregate net value" of the estate which is the value of the total estate remaining after a reasonable deduction has been made for funeral expenses and certain debts. To the initial rate is added a second rate which depends on the "dutiable value" of each individual succession and on the relationship of the beneficiary to the deceased. The "dutiable value" is the value of the bequest after the exemptions are taken into account. The total rate is applied in calculating the tax on the bequest. When an estate is over \$50,000, there is a provision that the amount of the duty payable will not reduce the estate below \$50,000. An offset against the Dominion duty for the amount of duty paid to a province which levies succession duties is allowed, with a ceiling of one-half of the amount of the Dominion duty.

## I. Government of Canada — Concluded

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Tax credits, exemptions, etc.
General Sales Tax	Excise Tax Act <sup>1</sup>	R.S. 1952 cc. 100, 320	ad valorem <sup>2</sup>	8%	Exemptions include: Equipment used directly in process of manufacture or production Most building materials, foodstuffs and fuels Most products of farms, forests, fisheries and mines Materials used by public hospitals Books, magazines, newspapers and materials used in their production
			ad valorem (Old Age Security Tax)	2%	
Special Excise Tax <sup>3</sup> :					
Automobiles			ad valorem	10%	
Radios and television sets			ad valorem	15%	
Candy, chewing gum, confectionery			ad valorem	10%	
Motorcycles			ad valorem	10%	
Soft drinks			ad valorem	10%	
Jewellery, clocks, watches			ad valorem	10%	
Chinaware, etc.			ad valorem	10%	
Toilet articles and cosmetics			ad valorem	10%	
Tobacco and Smokers' Accessories <sup>4</sup>					
Cigarettes			per 1,000	\$4.00	
Cigars			ad valorem	15%	
Lighters and matches			ad valorem	10%	
Pipes, ash trays, etc.			ad valorem	10%	
Tobacco — manufactured			per pound	80¢	
Tobacco — Canadian raw leaf			per pound	8¢	
Wines					Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.
Wines of all kinds containing 7% or less of absolute alcohol by volume			per gallon	25¢	
Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits			per gallon	50¢	
Champagne			per gallon	\$2.50	
Insurance Companies					Excluding marine insurance or mutual corporations insuring schools or churches or deriving 50% of income from insurance on farm property.
Canadian companies other than Lloyds or exchanges			net premium	2%	
Lloyds and exchanges			net premium	3%	
British or foreign companies			net premium	10%	
Tobacco <sup>4</sup> — on domestic production	Excise Act	R.S. 1952 cc. 99, 319			Not levied on imports, but the customs tariff on these products is set at a rate to take into account the taxes levied on domestic production.
Manufactured tobacco excluding cigarettes			per pound	35¢	
Cigarettes weighing not more than 2½ lb.			per 1,000	\$4.00	
Cigarettes weighing more than 2½ lb.			per 1,000	\$5.00	
Cigars			per 1,000	\$1.00	
Canadian raw leaf tobacco when sold for consumption			per pound	20¢	
Alcoholic Products					These duties do not apply to denatured alcohol for use in the arts and industries, nor for fuel, light or power or any mechanical purpose.
Domestic potable spirits on the strength of proof distilled in Canada			per gallon	\$12.00	
Non-potable spirits used in the manufacture of:					
Medicines, extracts, pharmaceutical preparations, etc.			per gallon	\$1.50	
Approved chemical compositions			per gallon	15¢	
Spirits sold to druggists and used in preparation of prescriptions			per gallon	\$1.50	
Imported spirits taken into bonded manufactory, in addition to other duties			per gallon	30¢	
Canadian brandy			per gallon	\$10.00	
Beer			per gallon	38¢	
Electric companies	Exportation of Power and Fluids and Importation of Gas Act	S. 1955 c. 14	Kilowatt hour of electrical energy exported	3/100 of 1¢	

1. Certain other items are taxed under the Excise Tax Act. For details of these, see Schedule I, Excise Tax Act.

2. An "ad valorem" tax is levied as a percentage of the value of the goods. For imported goods, the value for tax purposes is the value as it would be determined for purposes of calculating an ad valorem duty upon importation, and includes the amount of the customs duty. For goods manufactured in Canada, the tax is levied on the manufacturer's sale price which for tobacco and alcoholic products includes the excise duties. Where an article is subject to the general sales tax and to the excise tax, both taxes apply separately to the same value.

3. In addition to the General Sales Tax.

4. Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes — \$8.00 per thousand (or 16¢ per pack of 20 cigarettes) plus the 10% sales tax on the manufacturer's price.

Manufactured tobacco — \$1.15 per pound plus the 10% sales tax on the manufacturer's price.

## PRINCIPAL TAXES AND RATES

## II. Provincial Governments

TABLE 1. Newfoundland

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	R.S. 1952, c. 41	retail price	3%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, meals priced at 50¢ or less, and sales less than 15¢.
Amusements	Cancer Control Tax Act	S. 1953, c. 40	admission per person 16 years and over	5¢	Exemptions are allowed for use in operation of vessels, boats or tractors, government departments, in incorporated towns, established municipalities, aircraft, and export from Province.
Motor fuel	Gasoline Tax Act	R.S. 1952, c. 38	per gallon	17¢	
Fire insurance	Insurance Premium (Tax) Act	R.S. 1952, c. 39	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	R.S. 1952, c. 43	net income	Iron mines - 20% Other - 5%	Reductions are allowed as follows: Aug. 1 to Nov. 30 - \$12.00 Dec. 1 to Jan. 31 - 6.00
Automobiles	Highway Traffic Act	R.S. 1952, c. 94	flat rate operator	\$18.00 \$3.00	

TABLE 2. Prince Edward Island

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	S. 1952, c. 3	admission price	10% (Average)	Refunds to fishermen, farmers, exporters of gasoline from the Province, stationary engines operated for manufacturing or industrial purposes - 10¢ per gallon
Motor fuel	Gas Tax Act	R.S. 1951, c. 69	pari-mutuel betting pool per gallon	5% 13¢	
Tobacco	Health Tax Act	R.S. 1951, c. 71	retail price	10%	
Alcoholic beverages			price of all purchases from government liquor stores	10%	
Automobiles	Highway Traffic Act	R.S. 1951, c. 73	weight per 100 lb. operator	50¢ \$1.00	

TABLE 3. Nova Scotia

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	R.S. 1954, c. 288	admission price	10% (Average)	Exemptions to fishing boats, farm services, ferry and coastal boats, cities and towns (where fuel is used in trucks or fire department vehicles).
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 109	pari-mutuel betting pool per gallon	6% 17¢	
Fuel oil	Fuel Oil Tax	R.S. 1954, c. 107	per gallon	1¢	This tax has not been imposed.
Fire insurance	Fire Prevention Act	R.S. 1954, c. 101	premium income	Not to exceed 3/4 of 1%	Determined by Governor in Council
Automobiles	Motor Vehicle Act	R.S. 1954, c. 184	per 100 lb. operator	64.8¢ minimum of \$10.80 \$1.00	
Long distance telephone calls	Corporations Tax Act	R.S. 1954, c. 57	toll of 25¢ or more shall in respect of each such message pay a tax of 5¢ for each 50¢ or fraction of 50¢ of the said toll	5¢	This is the only part of the Corporations Tax Act which was not suspended by the 1952 Dominion-Provincial Tax Agreement.
Mining operations	Gypsum Mining Income Tax Act	R.S. 1954, c. 114	income in excess of \$5,000	33 1/3%	



TABLE 4. New Brunswick

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	R.S. 1952, c. 213	retail price	3%	Exemptions are given to fuel, agricultural feeds and seeds, orthopaedic appliances, production machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated into goods for sale, purchases of foodstuffs, drugs, machinery and implements for fishing and farming, children's clothing and footwear, books, school supplies, goods sold for consumption outside the province, all purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	R.S. 1952, c. 228	admission price pari-mutuel betting pool	11% (average) 5%	
Motor fuel	Gasoline Sales Act	R.S. 1952, c. 98	per gallon	15¢	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Diesel fuel			" "	12¢	
Tobacco	Tobacco Tax Act	R.S. 1952, c. 231	retail selling price of tobacco	1/5 of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢; 2¢ per cigar priced from 20¢ to 29¢; 3¢ per cigar priced from 30¢ or over. 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	R.S. 1952, c. 86	premium income	9/16 of 1%	
Automobiles	Motor Vehicle Act	R.S. 1952, c. 149	weight	Not more than 1,625 lbs. — \$12.00 More than 1,625 lbs. up to 1,875 lbs. — \$12.50 For every 250 lbs. increase in weight above 1,875 lbs. an additional amount of \$1.50 up to category 4,875 lbs. — 5,000 lbs. — \$32.00 2.00	Graduated reductions are allowed the various categories effective: July 1 — reductions from \$2.50 to \$7.50 Oct. 1 — further reductions from \$2.50 to \$7.50
Mining operations	Mining Tax Act	S. 1954, c. 10	operator profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	

TABLE 5. Quebec

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	R.S. 1941, c. 88	retail price	2%	See municipal section also. Exemptions are allowed on foodstuffs, children's clothing and footwear, farm implements and tools, fishing apparatus, drugs, sales to Federal and Provincial Governments, sales for consumption outside the Province and all sales of 10¢ or less.
Amusements	Amusement Tax Act	R.S. 1941, c. 85	admission price	12.5%	The tax on the admission price is at the rate of 10% and is divided on a 50/50 basis between the Province and the municipality. In addition the Province levies a surtax equal to 25% of the tax imposed on the admission price. Municipalities retain 2% of the surtax to indemnify it for its costs.

## PRINCIPAL TAXES AND RATES

TABLE 5. Quebec -- Concluded

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Race-meetings	License Act	R.S. 1941, c. 76	pari-mutuel betting pool	5.5% and up	
Motor fuel	Gasoline Tax Act	R.S. 1941, c. 83	per gallon	13¢	Refunds are allowed for the operation of farm tractors, fishing boats, stationary engines, manufacturing processes, fire pumps and aerial navigation.
Tobacco	Tobacco Tax Act	R.S. 1941, c. 87	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	1/5¢ per cigarette 10% 10%	No tax on leaf tobacco
Alcoholic beverages	Alcoholic Liquor Act (Tax known as Unemployment Tax)	R.S. 1941, c. 255	up to 13 ounces from 14 oz. to 27 oz. over 27 oz.	5¢ 10¢ 15¢	On spirits purchased in government liquor stores
Meals	Hospital Duty Act	R.S. 1941, c. 89	levied on meals costing over 59¢	5%	
Succession duties	Quebec Succession Duties Act	R.S. 1941, c. 80	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 1.4% to 15% 4% to 20% 10% to 30% On individuals share in estate 1% to 10% 1% to 10% 2% to 5%	Exemptions: Direct Line — aggregate value of estate less than \$10,000; aggregate value passing to one and the same person not exceeding \$10,000. Each child in the first degree under 25 years of age \$1,500. Collateral Line — aggregate value of estate not exceeding \$1,000; aggregate value passing to one and the same person not exceeding \$1,000.
Land transfer	Property Transfer Duty Act	R.S. 1941, c. 79	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts
Security transfer	Security Transfer Tax Act	R.S. 1941, c. 78	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 1/10 of 1% per share " \$ 1 to \$ 5 1/4¢ " " " 5 to 25 1¢ " " " 25 to 50 2¢ " " " 50 to 75 3¢ " " " 75 to 150 4¢ " " " over \$150 4¢ " " plus 1/10 of 1% of value in excess of \$150	
Fire insurance	Fire Prevention Act	R.S. 1941, c. 151	premium income	1/4 of 1%	
Corporations	Corporation Tax Act	S. 1947, c. 33	income paid up capital place of business	7% 1/10 of 1% \$20 to \$50	This is the general rate. There are certain classes of companies whose rates vary from these, including banks, insurance, loan, navigation, telegraph, telephone, and railway companies.
Mining operations	Quebec Mining Act	R.S. 1941, c. 196	income	4% on amount over \$10,000 to \$1,000,000 5% " " " \$1,000,000 to \$2,000,000 6% " " " \$2,000,000 to \$3,000,000 7% " " " \$3,000,000	
Automobiles	Motor Vehicle Act	R.S. 1941, c. 142	per 100 lb. operator	70¢ \$2.50	
Individuals	Provincial Income Tax Act	S. 1954, c. 17	taxable income	\$23 plus 2.3% on first \$1,000 49 " 2.6% on amount over \$1,000 to \$2,000 107 " 2.9% " " 2,000 " 4,000 173 " 3.3% " " 4,000 " 6,000 251 " 3.9% " " 6,000 " 8,000 341 " 4.5% " " 8,000 " 10,000 447 " 5.3% " " 10,000 " 12,000 627 " 6.0% " " 12,000 " 15,000 1,307 " 6.8% " " 15,000 " 25,000 2,432 " 7.5% " " 25,000 " 40,000 4,092 " 8.3% " " 40,000 " 60,000 6,792 " 9.0% " " 60,000 " 90,000 10,222 " 9.8% " " 90,000 " 125,000 20,722 " 10.5% " " 125,000 " 225,000 40,497 " 11.3% " " 225,000 " 400,000 " 12.0% " " 400,000	Exemptions and deductions from total income to arrive at "taxable income": For single status \$1,500 For married status 3,000 For dependent children qualified for family allowance \$150 each For other dependents including children not qualified for family allowance and those over 21 years attending university full time ..... \$400 each For deductions re charitable donations, medical expenses, etc. see Government of Canada, R.S. 1952, c. 148, sec. 27.

TABLE 6. Ontario

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Hospital Tax Act	R.S. 1950, c. 170	admission price	10%	Tickets up to 25¢ and certain live stage and concert shows in which Canadian talent is used exclusively are exempt.
Race-meetings	Race Track Tax Act	R.S. 1950, c. 327	pari-mutuel betting pool	6%	
Motor fuel	Gasoline Tax Act	R.S. 1950, c. 157	per gallon	11¢	Exemptions allowed to farmers, fishermen, tourist guides, tourist outfitters, and on aviation fuel.
Diesel fuel	Motor Vehicle Fuel Tax Act	R.S. 1954, c. 114	per gallon	11¢	
Succession duties	Succession Duty Act	R.S. 1950, c. 378	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 2½% to 14% 5 % to 17% 7½% to 35% On individuals share in estate 1½% to 15% 2½% to 13%	Exemptions: Direct Line—aggregate value of property less than \$50,000; aggregate value of property passing to one person less than \$50,000. Collateral Line—aggregate value of property less than \$10,000; aggregate value of property passing to one person less than \$10,000. Strangers—aggregate value of property less than \$5,000. Total tax for direct line subject to surtax of 15% Total tax for collateral line subject to surtax of 20% Total tax for stranger subject to surtax of 25%
Land transfer	Land Transfer Tax Act	R.S. 1950, c. 198	purchase price	1/5 of 1%	
Security transfer	Security Transfer Tax Act	R.S. 1950, c. 352	Sale price of securities transferred	Bonds and debentures, 3¢ for every \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — 1/10 of 1% of value " \$1 to \$5 — 1/4¢ per share " \$5 to \$25 — 1¢ " " " \$25 to \$50 — 2¢ " " " \$50 to \$75 — 3¢ " " " \$75 to \$150 — 4¢ " " " over \$150 — 4¢ per share plus 1/10 of 1% of value in excess of \$150	
Fire insurance	Fire Marshals Act	R.S. 1950, c. 140	premium income	Not in excess of 1/3 of 1%	
Mining operations	Mining Tax Act	R.S. 1950, c. 237	profit	6% on amount over \$10,000 to \$1,000,000 8% " " " \$1,000,000 to \$5,000,000 9% " " " \$5,000,000	
Logging operations	Logging Tax Act	R.S. 1950, c. 216	income	9% on income in excess of \$10,000	
Automobiles	Highway Traffic Act	R.S. 1950, c. 167	cylinders	4 cylinders, if motor vehicle manufactured in or before 1933..... \$ 3.00 4 cylinders, if motor vehicle manufactured after 1933..... 7.00 6 cylinders, up to and including 28 h.p. .. 10.00 6 cylinders, over 28 h.p. .... 14.00 8 cylinders, up to and including 35 h.p. .. 14.00 8 cylinders, over 35 h.p. .... 21.00 12 cylinders..... 35.00 16 cylinders..... 49.00	
			operator	\$1.00	

TABLE 7. Manitoba

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Tax Act	R.S. 1954, c. 4	admission price pari-mutuel betting pool	6.7% to 10% 10%	Exemptions are allowed for admission prices of 30¢ or less
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 99	per gallon	11¢	Exemptions are allowed for the operation of agricultural machinery, propelling aircraft, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	1/3 of 1%	



## PRINCIPAL TAXES AND RATES

TABLE 7. Manitoba — Concluded

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Mining operations	Mining Royalty and Tax Act	R.S. 1954, c. 169	income	8%	This tax is imposed on income in excess of \$10,000. During first year of production the tax is 6% and during second year 7%.
Automobiles	Highway Traffic Act	R.S. 1954, c. 112	wheel base	Wheel base not exceeding 100" — \$9.00. For each additional 5 inches or portion thereof — \$2.50 Exceeding 100" and not exceeding 110" but manufactured 7 years previous to January 1 <sup>st</sup> of current year — \$9.00 Exceeding 110" and not exceeding 130" but manufactured previous to January 1932 — \$9.00	Reductions are allowed as follows: 16 <sup>th</sup> May to 30 <sup>th</sup> September 5/6 of state fee 1 <sup>st</sup> October to 31 <sup>st</sup> January 1/2 of stated fee 1 <sup>st</sup> February to end of February 1/4 of state fee.
			operator	\$2.00	Licence good for two years

TABLE 8. Saskatchewan

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Hospitalization Tax Act	R.S. 1953, c. 61	retail price	3%	Exemptions are allowed on food and drink (not spirituous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, fishing nets and land. Meals are not taxed.
Race-meetings	Horse Racing Regulation Act	R.S. 1953, c. 349	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	R.S. 1953, c. 62	per gallon	11¢	Exemptions are allowed to farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.
Hospital insurance	Health Services Act	R.S. 1953, c. 231	annual personal or family charge	Adult \$15.00 Child under 18 years 5.00 Maximum per family 40.00	
Fire insurance	Fire Prevention Act	S. 1954, c. 85	premium income	1%	
Mining operations	The Mineral Resources Act	R.S. 1953, c. 47	income	3% on amount over \$10,000 to \$100,000 5% " " " \$100,000 to \$500,000 7% " " " \$500,000 to \$1,000,000 12½% " " " \$1,000,000 or 5% of the market value of mineral content of ore sold during such calendar year (whichever is the lesser).	These rates apply only to quartz mining and mines commencing recommencing operation after January 1, 1947. Mines in operation prior to January 1947 will pay the same rate that is given profits in excess of \$1,000,000.
Automobiles	Vehicles Act	R.S. 1953, c. 344	wheel base	Not exceeding 111" — \$10.00 Exceeding 111" but not 123" — 15.00 " 123" — 20.00	
			operator	\$1.00	

TABLE 9. Alberta

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	R.S. 1942, c. 40	admission price pari-mutuel betting pool	10% to 12.5% 5%	
Motor fuel	Fuel Oil Tax Act	R.S. 1942, c. 45	per gallon	10¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.

TABLE 9. Alberta — Concluded

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Land transfer	Land Titles Act	R.S. 1942, c. 205	purchase price	1/5 of 1% on price to \$5,000 1/10 of 1% on price over \$5,000	
Mining operations	Mineral Taxation Act	S. 1947, c. 10	assessed value of all minerals and flat rate per acre of land	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land — not to exceed 5¢ per acre of land. Minimum 25¢.	
Fire insurance	Fire Prevention Act	R.S. 1942, c. 266	premium income	1/3 of 1%	
Automobiles	Vehicle and Highway Traffic Act	R.S. 1942, c. 275	wheel base  operator	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " 120" — 20.00  \$1.00	Reductions are allowed: 40% — Oct. 1 75% — Jan. 1

TABLE 10. British Columbia

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	R.S. 1948, c. 333	retail price	5%	Exemptions are allowed for foodstuffs, farm machinery, fishing apparatus, drugs, sales to the Federal Government, sales for consumption outside of Province, sales less than 15¢, certain children's clothing and footwear, and meals priced at \$1.00 or less.  1/5 of the tax collected under this Act is to be distributed to needy municipalities.  This tax provides hospital insurance for every bona fide resident of the Province subject to a daily charge of \$1.00 during hospitalization.
Amusements	Hospital Construction Aid Tax Act	R.S. 1948, c. 323	admission price	10%	Proceeds deposited in Hospital Construction Fund
Race-meetings	Pari-mutuel Betting Tax Act	R.S. 1948, c. 330	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	R.S. 1948, c. 327	per gallon	10¢	Exemptions are allowed for use other than in operation of motor vehicles on public highways, certain classes, of war veterans, boats, farm tractors and aviation.
Fuel oil	Fuel Oil Tax Act	R.S. 1948, c. 326	per gallon	1/2¢	
Fire insurance	Fire Marshall Act	R.S. 1948, c. 124	premium income	Not to exceed 1/3 of 1%	Determined by the Lieutenant-Governor in Council
Mining operations	Mining Tax Act	R.S. 1948, c. 329	income	10% on income in excess of \$25,000	Exempt new mines from tax for first three years of production
Logging operations	Logging Tax Act	S. 1953, (2nd), c. 33	income	10% on income in excess of \$25,000	
Automobiles	Motor Vehicle Act	R.S. 1948, c. 227	net weight  operator	1,500 lbs. or less — \$10.80 1,501 " — 2,000 lbs. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50  \$5.00	Licence good for 5 years

## Summary, by Provinces, of Principal Taxes Levied by Municipalities

Taxes	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
Real Property .....	1	†	†	†	†	†	†	†	†	†
Personal Property.....	2	†	†	†	...	...	3	...	†	...
Business <sup>4</sup> .....	†	5	6	†	†	†	†	†	†	7
House hold .....	...	...	6	...	3	...	...	...	...	...
Occupancy .....	...	...	6	8	...	...	...	...	...	...
Rental.....	...	...	...	9	3	...	...	...	...	...
Sales.....	10	...	...	...	11	...	12	13	...	...
Amusement.. ..	†	...	...	...	14	...	...	†	...	...
Poll.....	15	†	†	†	3	3	3	3	3	†

1. Cities of St. John's and Corner Brook and some of the larger towns.
2. Levied on stock-in-trade and known as the Stock Tax.
3. Of limited application.
4. In some instances business licences are applied instead of, or as a supplement to, a business tax.
5. City of Charlottetown.
6. City of Halifax.
7. Cities of Vancouver and New Westminster.
8. City of Fredericton.
9. City of Moncton.
10. On fuel oil, gasoline and coal sales.
11. Provincial legislation permits municipal and school corporations to levy sales taxes which, by agreement, are collected by the province and remitted by it to the corporations.
12. On electricity and gas accounts in the city of Winnipeg.
13. On electricity accounts in urban municipalities.
14. Tax levied by the province and shared with the municipalities.
15. "Service Fees" in towns.

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city**1	18%	...	18% to 36%	Water tax \$12 to \$18 per year	Real property — Annual rental value Business — Annual rental value	Sales tax — 1¢ per gallon on fuel oil sales Amusement tax — 10% of admission price
Prince Edward Island*						
Charlottetown, city	27.5 mills	27.5 mills	27.5 mills	...	Real property — 66 2/3% of real value Personal property — 66 2/3% of real value Business — Various %'s of real value for different businesses	Education tax — \$25 per year on all males 21 to 60 and \$1 per year on all females 21 to 55 who are earning \$1,200 per year
Nova Scotia*						
Halifax Metropolitan Area: Halifax, city	Property of a residential character 14 mills Property of a business character 47.5 mills	...	47.5 mills	Household tax 14 mills occupancy tax 14 mills	Real property — 100% of real value Business — 50% of real value Household — 10% of real value Occupancy — 25% of real value if occupancy is for any purpose other than residential or business. (The entire city was re-assessed on 1955 values. By an act of legislature this assessment was reduced by 15% and the 1956 tax rates were struck on the adjusted values)	Poll tax — All residents over 2 years earning \$750 per year are taxed at a rate of \$10 per year



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Basis of assessed valuations and percentages taxed	Other taxes		
	Mill or percentage rates on assessed valuations taxed							
	Real property	Personal property	Business	Other				
Nova Scotia* — Concluded								
Halifax Metropolitan Area — Concluded: Dartmouth, town	36 mills	36 mills	...	...	Real property — 90% of real value Personal property — 50% of real value	Poll tax — All residents between the ages of 21 and 60 years pay a tax of \$20 per year		
St. John's, town	95 mills	95 mills	...	...	Real property — 40% of real value Personal property — 40% of real value	Poll taxes — All males \$20 per year; females over 21 years earning \$1,000 or more in previous year — \$10		
Halifax, city	87 mills	87 mills	...	...	Real property — 33 1/3% of real value Personal property — 33 1/3% of real value	Poll tax — All males 21 to 60 years — rates as follows: assessed \$300 or less — \$8; assessed over \$300 — \$4; not assessed — \$15		
New Brunswick*								
Saint John Metropolitan Area: Saint John, city	54 mills	54 mills	54 mills	...	Real property — 100% of real value Personal property — 100% of real value Business — Merchants or traders based on gross sales of previous year and various %'s for different businesses ranging from 7½% to 25%. All others at 60%, 112% or 150% of assessed value of premises occupied	Poll tax — \$20.00 per year for all persons over 21 except unemployed females, domestic maids and old age pensioners with no other means of support		
Lancaster, city	Average rate 52.85 mills	Average rate 52.85 mills	...	...	Real property — 100% of real value Personal property — Cars and trucks—60% of real value — Other—75% of real value	Poll tax — All employed persons 21 to 60. Males \$12.87 to \$19.61, females \$10.00		
Fredericton, city	46.7 mills	Motor vehicles only—passenger cars \$15; trucks \$22 to \$45; buses \$150; motorcycles \$4.50	46.7 mills	Occupancy 46.7 mills	Real property — 100% of real value Personal property — Vehicles at fixed rates Business — Various %'s of real value for different businesses Occupancy — 10% of real value if home owner — 100% of rent paid if unheated — 85% of rent paid if heated	Poll tax — All male residents 21 years and over not assessed occupancy tax, pay \$15 per year. All other residents pay \$10 per year with some exceptions		
Moncton, city	39 mills	39 mills	...	Rental 39 mills	Real property — 100% of real value Personal property — 100% of real value less 10% depreciation for first 4 years, 5% depreciation for next 6 years but never less than 30% of cost	Poll tax—All males and females 21 to 65 years who are assessed for real property, personal property or rental pay \$5 per year; if not assessed the rate is \$10 per year. There are some exceptions		
Quebec								
Municipality	Real property	Business	Other	Basis of assessed valuations and percentages taxed		Sales	Amusement	Poll
Montreal Metropolitan Area: Montreal, city 2 (May 1, 1956 to April 30, 1957)	Catholic 23.66 mills Protestant and Jewish 27.66 mills neutral 32.16 mills, 8% surtax except on school taxes	General rate 12.15% special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches 8% surtax is imposed on above rates	Water tax — general rate 7½% of annual rental value <sup>3</sup> , 8% surtax on water rates	Real property — 100% of real value Business — 100% of rental value		Municipal 2% schools 1% on retail sales	This tax is levied by province and shared with municipalities.	...
Lachine, city	Catholic (Lachine) 24.9 mills Catholic (St. Sacrement) 20.9 mills Protestant 29.9 mills neutral 31.4 mills	8½%	...	Real property — 60% to 65% of real value Business — On rental value with a limit of \$600 a year		Municipal 2% schools 1% on retail sales	For detail see provincial section	...

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants			Other taxes			
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Continued							
Montreal Metropolitan Area — Concluded: Outremont, city	Catholic St. Viateur parish 23 mills St. Madeleine parish 21 mills Protestant 30 mills neutral 31.5 mills	½% to 1% on manufacturers and wholesalers, 6½% on retailers	..	Real property — 100% of real value Business — 100% of assessed valuation of real property for manufacturers and wholesalers, 100% of rental value for retailers and others	Municipal 2% schools 1% on retail sales		...
Verdun, city	Catholic 24.5 mills Protestant 28.5 mills neutral 30 mills	11%	Water rate 8%	Real property — 66⅔% of real value Business — 66⅔% of rental value Water — 66⅔% of rental value	Municipal 2% schools 1% on retail sales		...
Westmount, city	Catholic 28.5 mills Protestant and Jewish 34.5 mills neutral 36 mills	8½%	..	Real property — 100% of real value Business — 80% of rental value	Municipal 2% schools 1% on retail sales		...
St. Laurent, city	Catholic 26.5 mills Protestant 31.5 mills neutral 33 mills	8%	Water metered at different rates	Real property — 50% of real value Business — 100% of rental value	Municipal 2% schools 1% on retail sales	This tax is levied by	...
LaSalle, town	Catholic 24 mills Protestant 29 mills neutral 30.5 mills	5% also special taxes on different businesses	..	Real property — 80% of real value Business — 100% of rental value. Maximum tax \$2,000. Maximum special tax \$200.	Municipal 2% schools 1% on retail sales	province and shared with	...
Montreal North, town	Catholic 24.7 mills Protestant 29.7 mills neutral 31.2 mills	...	..	Real property — 100% of real value	Municipal 2% schools 1% on retail sales	municipalities. For detail see	...
Mount Royal, town	Catholic 20 mills Protestant 30 mills neutral 31.5 mills	8½%	..	Real property — 100% of real value Business — 100% of annual rental value	Municipal 2% schools 1% on retail sales	provincial section	...
Quebec, city** (May 1, 1956 to April 30, 1957)	Catholic 23 mills Protestant 23 mills neutral 23.5 mills	18%	Water rate \$1 garbage rate \$8 per dwelling and various rates for business properties	Real property — 100% of real value Business — 100% of rental value	Municipal 2% schools 1% on retail sales		...
Cap de la Madeleine, city	Catholic, Protestant and neutral 31 mills	10 mills	...	Real property — 65% of real value Business — 100% of real value of stock-in-trade	Municipal 2% schools 1% on retail sales		...
Chicoutimi, city	Catholic, Protestant and neutral 31.5 mills	\$20 to \$500	...	Real property — 100% of real value	Municipal 2% schools 1% on retail sales		...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Concluded							
by, city	Catholic 29.3 mills Protestant 31.3 mills	6%	Water rate \$20 annual rate per dwelling and 6% of annual rental value for businesses. Tenants 4% annual rental value. Garbage \$5.20 per dwelling	Real property — 100% of real value Business — 100% of annual rental value	Municipal 2% schools 1% on retail sales		\$5 per year
, city ay 1, 1956 to April 30, 1957)	Catholic and Protestant 41.5 mills	5 mills	...	Real property — 50% of real value Business — 100% of stock-in-trade	...		...
ette, city	Catholic 28.5 mills neutral 26 mills	...	..	Real property — 100% of real value	Municipal 2% schools 1% on retail sales		...
quiere, city	33.5 mills	Licences	..	Real property — 50% of real value	Municipal 2% schools 1% on retail sales	This tax is levied by	..
tyacinthe, city	Catholic 23 mills Protestant 23 mills	7½%	..	Real property — 100% of real value Business — 100% of rental value	Municipal 2% schools 1% on retail sales	province and shared with	...
ean, city	Catholic 20 and 22.5mills Protestant 20 mills	10 mills	Household and tenant tax 6%	Real property — 100% of real value Business — 100% of real value of stock-in-trade Household and tenant — 100% of annual rental value	Municipal 1% schools 1% on retail sales	municipalities For detail see	...
berry-de-Valley-eld, city	Catholic 26 mills Protestant 26 mills	...	..	Real property — 100% of real value	Municipal 2% schools 1% on retail sales	provincial section	...
vinigan Falls, city	36 mills	Various rates for different businesses	..	Real property — 100% of real value Business — 100% of rental value	...		...
brooke, city	Catholic, Protestant and neutral 23 mills	7%	Rental tax — 5% on annual rental. Garbage tax \$10 per dwelling	Real property — 70% on real value Business — 100% on rental value	Municipal 2% schools 1% on retail sales		\$5 on males 21 years and over
ford Mines, city	Catholic 17.5 mills Protestant 20 mills neutral 17.5 mills	..	..	Real property — 90% of real value	Municipal 2% schools 1% on retail sales		...



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants		Other taxes
	Mill or percentage rates on assessed valuations taxed	Basis of assessed valuations and percentages taxed	
	Real property and business		
Ontario *			
Toronto Metropolitan Area: Municipality of Metropolitan Toronto	See basis of assessed valuations and percentages taxed	The municipalities which comprise the Municipality of Metropolitan Toronto are levied on by the metropolitan corporation in proportion to their relative assessments for general and educational purposes. Each area municipality then levies against its tax payers both for its own purposes and for its share of the metropolitan levy. The levy of the metropolitan corporation was equivalent to 15.46 mills in the area municipalities tax levies shown below. A uniform assessment is in effect throughout the area.	...
Toronto, city	Public school 47.25 mills Separate school 49.95 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 41 mills Separate school 41.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 31.52 mills Separate school 34.89 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Long Branch, village	Public school 45 mills Separate school 47.52 mills	Real property — 100% of real value Business — Floor space occupied	...
Mimico, town	Public school, 39 mills Separate school 39 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 36.65 mills Separate school 40.29 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Swansea, village	Public school 34.79 mills Separate school 38.37 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Weston, town	Public school 43.9 mills Separate school 47.9 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 39.1 mills Separate school 41.9 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 42.3 to 47.9 mills Separate school 39.1 to 44.7 mills <sup>4</sup>	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 41.21 mills Separate school 42.9 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
East York, twp.	Public school 42 mills Separate school 43.05 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area: Hamilton, city	Public school 49 mills Separate school 50 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 years not otherwise assessed pay \$5 per year
Dundas, town	Public school 53 mills Separate school 53 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Burlington, town	Public school 82 mills Separate school 82 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
London, city**	Public school 53.3 mills Separate school 60.3 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — Single males 21 who are neither tenants nor owners pay \$5 per year
Ottawa Metropolitan Area: Ottawa, city	Public school 38.15 mills Separate school 50.15 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Eastview, town	Public school 61.8 mills Separate school 62 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants		Other taxes
	Mill or percentage rates on assessed valuations taxed	Basis of assessed valuations and percentages taxed	
	Real property and business		
Ontario* — Continued			
Windsor Metropolitan Area: Windsor, city**	Public school 61 mills Separate school 61 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 73 mills Separate school 73 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
St. Catharines, city	Public school 78 mills Separate school 78 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Stamford, city	Public school 71.39 mills Separate school 54.39 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
St. Catharines, city	Public school 54 mills Separate school 54 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
St. William, city	Public school 62.5 mills Separate school 62.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$7 per year
St. Catharines, city	Public school 48 mills Separate school 48 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
St. Catharines, city	Public school 85 mills Separate school 85 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
St. Catharines, city	Public school 69.87 mills Separate school 69.87 mills (The above mill rates include 3.55 mills for garbage and ash collection and applicable to real property only)	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
St. Catharines, city	Public school 44.5 mills Separate school 44.5 mills	Real property — 100% of real value (re-assessed for 1956) Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
St. Catharines, city	Public school 42 mills Separate school 42 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
St. Catharines, city	Public school 44.75 mills Separate school 52.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
St. Catharines, city	Public school 61 mills Separate school 61 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
St. Catharines, city	Public school 71.5 mills Separate school 71.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
St. Catharines, city	Public school 54.5 mills Separate school 60 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
St. Catharines, city	Public school 66.5 mills Separate school 59.55 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$6 per year
St. Catharines, city	Public school 54.75 mills Separate school 54.75 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$6 per year
St. Catharines, city	Public school 54.2 mills Separate school 63.9 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
St. Catharines, city	Public school 74.75 mills Separate school 83.27 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed or if taxed less than poll tax pay \$10 per year

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants		Other taxes			
	Mill or percentage rates on assessed valuations taxed	Basis of assessed valuations and percentages taxed				
	Real property and business					
Ontario* — Concluded						
Stratford, city	Public school 70.7 mills Separate school 70.7 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year			
Sudbury, city	Public school 55 mills Separate school 65.6 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...			
Welland, city	Public school 71.5 mills There is no mill rate for separate schools	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — Male residents 21 to 60 years not otherwise assessed — \$5 per year			
Woodstock, city	Public school 51.5 mills Separate school 51.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...			
Timmins, town	Public school 52.2 mills Separate school 57.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — Male residents 21 to 60 years not otherwise assessed pay \$10 per year			
Manitoba*						
Municipality	Real property	Personal property	Business	Other	Basis of assessed valuations and percentages taxed	Other taxes
Winnipeg Metropolitan Area: Winnipeg, city	44 mills	...	6% to 20%	Greater Winnipeg water district 5 mills on land values only	Land — 100% of real value (older properties re-assessed for 1956) Buildings, etc. — 66 2/3% of real value (older properties re-assessed for 1956) Business — 100% of rental value	Electricity and gas sales tax 5% of commercial and 2% of domestic bills
St. Boniface, city	St. Boniface school district 53.28 mills Norwood school district 53.71 mills	...	5½% to 8%	Greater Winnipeg water district 4.78 mills on land values only	Land — 100% of real value Buildings, etc. — 66 2/3% of real value Business — 100% of rental value	...
St. James, city	St. James school district 34.75 mills Brooklands school district 48.43 mills	...	4% to 10%	Greater Winnipeg water district 4.77 mills on land values only	Land — 100% of real value Buildings, etc. — 66 2/3% of real value Business — 100% of rental value	...
Transcona, town	97.5 mills	97.5 mills	12½%	Greater Winnipeg water district 4.3 mills on land values only	Land — 100% of real value Buildings, etc. — 20% of real value Personal property — 100% of real value	...
East Kildonan suburban municipality	46 mills	44.5 mills	10%	...	Land — 100% of real value Buildings, etc. — 66 2/3% of real value Personal property — 100% of real value of stock and fixtures Business — 100% of rental value	...
Fort Garry suburban municipality	45.64 mills	45.64 mills	10%	Greater Winnipeg water district 4.18 mills on land values only, Scavenging service 2 mills on assessment with minimum of \$7	Land — 100% of real value (re-assessed for 1956) Buildings, etc. — 66 2/3% of real value (re-assessed for 1956) Personal property — 100% of real value Business — 100% of rental value	...



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Manitoba * — Concluded						
Winnipeg Metropolitan Area — Concluded: West Kildonan suburban municipality	81 mills	81 mills	4% to 10%	...	Land — 100% of real value Buildings, etc. — 66% of real value Business — 100% of rental value (Imposed for first time, 1956)	...
Brandon, city	70 mills	...	Hotels 12% other businesses 14½%	...	Land — 100% of real value Buildings, etc. — 66 2/3% of real value Business — 100% of rental value	...
Saskatchewan *						
Municipality	Real property		Business	Basis of assessed valuations and percentages taxed		Other taxes
Regina, city	Public school 83.9 mills Separate school 83.9 mills		83.9 mills	Land — 100% of real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses		Poll tax — All single persons earning more than \$750 per year pay \$5 per year Amusement tax — 10% of admission price
Edmonton, city	Public school 73.5 mills Separate school 67.9 mills		Licences	Land — 100% of real value Buildings, etc. — 60% of real value		Amusement tax — 10% of admission price
Calgary, city	Public school 80 mills Separate school 80 mills		80 mills	Land — 100% of real value Buildings, etc. — 30% of real value Business — Area of premises occupied at varying rates for different businesses		Amusement tax — 10% of admission price
Winnipeg, city	Public school 72 mills Separate school 72 mills		72 mills	Land — 100% of real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses		Poll tax — Each single person over 21 years who is not a property owner, has been a resident for 3 months and earns a minimum of \$75 per month pays \$5 per year Amusement tax — 10% of admission price
Alberta *						
Calgary, city**	Public school 40 and 43 mills Separate school 40 and 43 mills		8%	Land — 100% of real value Buildings, etc. — 60% of real value Business — 100% of rental value		...
Edmonton Metropolitan Area: Edmonton, city	Public school 51 mills Separate school 51 mills		6% to 20%	Land — 100% of real value Buildings, etc. — Single family dwellings 50%. All others 60% Business — 100% of rental value		...
Winnipeg Place, town	Public school 43 mills Separate school 43 mills		30 mills	Land — 100% of real value Buildings, etc. — 100% of real value Business — 100% of rental value		...
Medicine Hat, city	Public school 40 mills Separate school 40 mills		10%	Land — 100% of real value Buildings, etc. — 60% of real value Business — 100% of rental value		...
St. John's, city	Public school 59 mills Separate school 59 mills		10%	Land — 100% of real value (re-assessed for 1956) Buildings, etc. — 60% of real value Business — 100% of rental value		...

## III. Selected Municipal Governments — Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia*				
Vancouver Metropolitan Area: Vancouver, city	52.91 mills	7%	Land — 100% of real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — 100% of rental value	...
New Westminster, city	50.82 mills	9%	Land — 100% of real value Buildings, etc. — 20% of real value for municipal purposes — 75% of real value for school purposes Business — 100% of rental value	Poll tax — All males pay per year with certain ex- emptions
North Vancouver, city	50.33 mills	...	Land — 100% of real value Buildings, etc. — 40% of real value for municipal purposes 75% of real value for school purposes	...
Burnaby, district	37.5 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	...
Coquitlam, district	40.87 mills	...	Land — 100% of real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	Poll tax — All males pay per year with certain ex- emptions
North Vancouver, district	53.87	...	Land — 100% of real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	37 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	...
Surrey, district	38 mills	...	Land — 100% of real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	Poll tax — All males pay per year with certain ex- emptions
West Vancouver, district	41.89 mills	...	Land — 100% of real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Victoria Metropolitan Area: Victoria, city	44.5 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	Poll tax — All males pay per year with certain ex- emptions. There is also a \$2 year road tax.
Esquimalt, district	31 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	...
Oak Bay, district	28.4 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	Road tax — All non-prop- erty owners 21 to 60 years \$2 per year
Saanich, district	School district No. 61 31.5 mills School district No. 63 31 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	...
Trail, city	68.2 mills	...	Land — 100% of real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	..

\* Water charges, additional to tax rates, are billed to consumers.

\*\* Metropolitan municipality. See introduction.

1. St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

2. Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.

3. Rates for hotels of less than 20 rooms, inns and restaurants are 12%. There are a few special rates and if water is metered the minimum charge is general rate.

4. Rates vary from ward to ward according to services provided.



# PRINCIPAL TAXES AND RATES

## FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS 1957

Memorandum

*Published by Authority of*  
The Honourable Gordon Churchill, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS  
Public Finance and Transportation Division  
Public Finance Section



**Annual Publications prepared in the Public Finance and  
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# PRINCIPAL TAXES AND RATES

1957

## INTRODUCTION

This publication contains the principal taxes and rates of government in Canada. The latest tax revisions announced by federal and provincial authorities have been incorporated herein. Data presented in the municipal section was prepared from submissions by municipalities covered in this

survey and the rates apply to the calendar year 1957 unless otherwise stated in the tabular presentation.

The latest statutory references are given for federal and provincial government taxes.

## COMMENTARY

**I. Government of Canada.** Some revisions in the federal tax structure were announced in the budget speech of March 14, 1957. There were no changes in personal and corporation income tax rates, but revisions were made in respect of allowable deductions from net income of individuals for charitable donations, medical expenses, trade union dues and professional membership dues, and also in respect of maximum allowable income of certain dependents. A few items were removed from the list of those subject to tax under the Excise Tax Act, including removal of the general sales tax from tea, coffee, cocoa and some other grocery articles. A new item is the special excise tax on special editions of non-Canadian periodicals.

Legislation under which the major taxes are imposed by the government of Canada is:

(a) The Income Tax Act. This Act received Royal Assent on June 30, 1948, and took effect on January 1, 1949 for individuals and the fiscal years ending in 1949 for corporations. This represents the first codification since the enactment of income tax legislation in 1917, but does not involve any major changes in the imposition of income tax.

There is a close relationship to the income tax legislation and jurisprudence of Great Britain, particularly in the concept that income does not include capital gain or appreciation, and in the partial avoidance of double taxation of corporation profits.

Briefly, income tax is levied directly on the taxable income of individuals, corporations and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year, with the exception of non-residents covered by terms of a tax treaty. Such treaties have now been signed with the United Kingdom, the United States, the Republic of Ireland, France, Denmark, Sweden, New Zealand, the Federal Republic of Germany, South Africa and Netherlands. In addition to income tax, an old age security tax is levied on individuals and corporations. For additional information on income taxes imposed by the Provinces of Quebec and Ontario, see the provincial section of this commentary.

(b) Dominion Succession Duty Act. Under this Act succession duties are levied by the Government of Canada. Agreements have now been reached with the United Kingdom, the United States, France, South Africa and the Republic of Ireland for the purpose of avoiding a double imposition of succession duties by Canada and estate tax by the former countries. Information on the succession duties levied by Ontario and Quebec is contained in Section II of this commentary.

(c) Excise Tax Act. Under this Act, a general sales tax of 3% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 2% imposed under the Old Age Security Act, is payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax there is an excise tax at the manufacturer's level on a number of articles manufactured in, or imported into Canada.

(d) Excise Act. Under this Act taxes are levied on the domestic production of tobacco and alcoholic products other than wines.

(e) Customs Tariff. Under this legislation most imported goods are subject to customs duties.

**II. Provincial Governments.** The 1952 Dominion-Provincial Tax Rental Agreements expired on March 31, 1957. The agreeing provinces, that is, all provinces except Quebec, have signed new agreements with the Government of Canada for another five year period. With the exception of Ontario, the agreeing provinces refrain from levying income taxes on individuals and corporations. Ontario refrains from levying income taxes on individuals but retains the right to levy corporation income tax. Both Ontario and Quebec continue to levy succession duties but in these provinces an outright reduction of 50% of Dominion succession duties is allowable in respect of estates of persons deceased on or after

April 1, 1957. The remaining provinces have withdrawn from the field of succession duties under their agreements with the Government of Canada.

The provinces continued to impose income taxes on profits derived from mining and logging operations, both of which are allowed as deductions in computing income under the federal Income Tax Act. The provinces of Newfoundland, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan and British Columbia now impose taxes on mining and/or logging operations.

As a result of the repeal of the 2% federal tax on premium income of insurance companies (ch. 37, C.S. 1956) all of the provinces now levy a similar 2% tax on substantially the same basis. Most of the provinces made some other revisions to their tax structures, the most significant of which are as follows:

#### Ontario.

Gasoline tax—from 11 cents to 13 cents per gallon.

Diesel fuel—from 11 cents to 20 cents per gallon.

A corporation tax of 11% on income earned in Ontario; also special business taxes on capital and places of business.

Increases in taxes on mining operations and fire insurance premiums.

#### Prince Edward Island.

Gasoline tax—from 13 cents to 16 cents per gallon.

#### Quebec.

The general rate of income tax on corporations from 7% to 9%.

#### Saskatchewan.

Gasoline tax from 11 cents to 12 cents per gallon. Upward revision of hospitalization tax for single persons and families.

The Province of Quebec has not entered into a tax rental agreement with the Government of Canada and continues to levy income taxes on individuals and corporations. However, under the federal Income Tax Act provisions have been made permitting tax credits of 10% of the federal tax payable on income received by individuals and 9% of taxable earnings of corporations within the Province. The latter deduction is also allowed from the federal tax payable on income earned by corporations within the Province of Ontario. In both Ontario and Quebec taxes on paid up capital and places of business are deductible from income for federal tax purposes.

The property tax in Canada is almost exclusively a municipal government levy. However, certain provincial governments impose property taxes of a limited application on special classifications of land, e.g. land in unorganized territories.

Among the other taxes imposed by certain provincial governments is a sales tax on the retail price of goods purchased within their jurisdiction. Specific taxes on tobacco and alcoholic beverages are imposed in Prince Edward Island and Quebec and on tobacco in New Brunswick. Amusement taxes are levied by all provincial governments with the exception of Saskatchewan, where an amusement tax is imposed at the municipal level. This field is void of federal participation. Rates shown for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in those provinces which have established such funds.

**III. Municipal Governments.** The principal source of revenue of municipalities in Canada is from taxes levied on the value of real property. The wide variation of tax rates between municipalities is not necessarily indicative of differences in tax burden as the relative assessment must also be considered.

The 1957 tax rate information was requested of all major cities and the larger suburbs. All replies received have been incorporated in this report. Some municipalities had not replied by the date on which it was necessary to submit the report for printing in order to preserve its currency and hence its usefulness. Some of these apparently had not yet struck their tax rates for the year. On the whole, however, the coverage of municipalities has been increased over that of the previous year, chiefly for the provinces of Quebec and Ontario.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax rate for public school supporters in the City of Toronto is 47.95 mills on each dollar of taxable assessment, or \$47.95 per thousand dollars.

Municipalities in metropolitan areas, that is, areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Because metropolitan areas are large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas.

The percentage of real value taxed is that specified by law wherever it is so regulated, and not the actual figure. Methods of determining assessments vary so widely that it would not be practicable to attempt to arrive at the actual percentage in a survey of this type.

The assistance and cooperation of government officials at all three government levels is gratefully acknowledged.

The following symbols have been used in tables to indicate:

... not appropriate or applicable

.. figures are not available

— Nil or zero.



## TABLES

# PRINCIPAL TAXES AND RATES

## Summary of Principal Taxes and Rates Federal and Provincial Governments (For detail see Tables 1 to 10)

Category	Government of Canada		Provincial Government
	Basis	Rate	Basis
Income — Personal	Taxable Income	13% <sup>1</sup> to 78% <sup>1</sup>	Taxable Income
	Surtax on Investment Income (See detail for application)	4%	
— Corporations	Taxable Income:		Taxable Income
	Up to \$20,000	20% <sup>2</sup>	
	Over \$20,000	47% <sup>2</sup>	
— Non-Resident (withholding tax)	Income earned in Canada:		
	(a) Dividends paid to parent companies abroad	5%	
	(b) Interest on provincial bonds	5%	
	(c) Other interest, dividends, etc.	15%	
— Gift Tax	Aggregate value of gift (See detail for application)	10% to 28%	
Corporations			Paid up capital Place of business
Sales (General)	ad valorem	10% <sup>2</sup>	Retail price
Automobiles	ad valorem	10%	
Radios, T.V. sets, phonographs	ad valorem	15%	
Jewellery, clocks, etc.	ad valorem	10%	
Toilet articles and cosmetics	ad valorem	10%	
Playing cards	Per pack	20¢	
Tobacco	Cigarettes per 1,000	\$8.00	Retail price
	Cigars per 1,000	\$1.00 + 15%	Cigarettes — retail price
	Manufactured tobacco, per lb.	\$1.15	Cigars — retail price
	Smokers Accessories	10%	Other tobacco products
	Tobacco — raw leaf, per lb.	10¢	
Estates	(a) Size of estate (b) Size of individual succession (c) Relationship	1% to 20% of estate plus 2% to 34% of individuals' share	Direct line Collateral line Strangers
Alcoholic Products	Domestic potable spirits — per gal.	\$12.00	Retail price
	Non-potable for use in the following:		Volume of retail package
	Medicine, etc. — gal.	\$1.50	
	Chemical compositions — gal.	15¢	
	Prescriptions — gal.	\$1.50	
	Imported spirits taken into bonded manufactory — gal.	30¢	
	Canadian brandy — gal.	\$10.00	
	Beer — gal.	38¢	
	Wines — 7% or less of absolute alcohol by volume — gal.	25¢	
	— over 7% of absolute alcohol by volume — gal.	50¢	
	Champagne and sparkling wines — gal.	\$2.50	
Insurance companies	Premium income (British & foreign companies)	10%	Fire insurance premium income Premium income
Automobile licence			Operator Flat rate Weight  Wheelbase  Cylinders
Electric companies	Kilowatt hour exported	3/100 of 1¢	
Imports (Customs Tariff)	See detail		
Amusement			Admission price
Motor fuel			per gallon
Fuel Oil			per gallon
Mining operations			Income (profit)
Logging operations			Income
Land transfer			Purchase price
Security transfer			Sale price — Bonds, etc. Shares under \$1.00 \$1.00 to \$150.00 over \$150.00
Meals			Cost of meal
Hospital Insurance			Per capita

1. Excludes 2% Old Age Security Tax. (Maximum Tax \$60.).  
2. Includes 2% Old Age Security Tax.  
3. For pari-mutuel betting see detail.

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(For detail see Tables 1 to 10)



## PRINCIPAL TAXES AND RATES

## 1. Government of Canada

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Individuals	The Income Tax Act	R.S. 1952 c. 148	Taxable income	Personal income tax schedule for 1957: 13% on first \$1,000 of taxable income \$130 on \$1,000 plus 15% on next \$1,000 280 " 2,000 " 17% " " 2,000 620 " 4,000 " 20% " " 2,000 1,020 " 6,000 " 24% " " 2,000 1,500 " 8,000 " 28% " " 2,000 2,060 " 10,000 " 33% " " 2,000 2,720 " 12,000 " 38% " " 3,000 3,860 " 15,000 " 43% " " 10,000 8,160 " 25,000 " 48% " " 15,000 15,360 " 40,000 " 53% " " 20,000 25,960 " 60,000 " 58% " " 30,000 43,360 " 90,000 " 63% " " 35,000 65,410 " 125,000 " 68% " " 100,000 133,410 " 225,000 " 73% " " 175,000 261,160 " 400,000 " 78% on excess over \$400,000	Main exemptions and deductions from total income to arrive at "taxable income": For single status ..... \$1,000 For married status ..... 2,000 For dependent children under 16 years of age ..... 150 each For other dependents (as defined by law and including dependent children over 21 years of age if they are attending university) ..... 400 each Taxpayer over 65 years of age an additional ..... 500 Charitable donations — up to 10% of income Medical expenses in excess of 3% of income up to a maximum of: \$1,500 for single person 2,000 for married person 500 for each dependent 2,000 for all dependents In lieu of claiming deductions for charitable donations, medical expenses, trade union dues and professional membership dues an individual may instead claim a standard deduction of \$100 and file no receipts. Individuals who reside, are employed or carry on business in a province which levies a tax on personal incomes may deduct 10% from their federal tax. Also see note under corporation income tax. Maximum tax \$60
			Taxable income	an additional tax of 2% (Old Age Security Tax)	
			Investment income	an additional tax of 4%	Deductions from total investment income: \$2,400 or the total of personal exemptions whichever is greater. See note under individuals income tax re personal exemptions. Excludes rental income from real property.
			Taxable income of corporations resident in Canada or doing business in Canada.	18% up to \$20,000 45% over \$20,000	Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in a province which levies a tax on corporation incomes <sup>1</sup> . Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.
Non-Resident			Taxable income	an additional tax of 2% (Old Age Security Tax)	
			Withholding tax on income earned in Canada:		Exemptions:
			(a) Dividends of wholly-owned subsidiary paid to parent company abroad.	5%	Interest on Government of Canada bonds
			(b) Interest on provincial bonds.	5%	Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency
Gift tax			(c) Other interest, dividends, rentals, etc.	15%	Income covered by terms of a tax treaty such as that with the United Kingdom
			Aggregate value of gift	Graduated from 10% on gifts up to \$5,000 to 28% on gifts over \$1,000,000	A gift of \$1,000 or less to any one person, and a gift to a charitable organization of a Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts.
Succession duty	Dominion Succession Duty Act <sup>2</sup>	R.S. 1952 cc. 89,317	(a) Size of estate (b) Size of individual succession (c) Relationship of beneficiary to the deceased	1% to 20% of estate plus 2% to 34% depending on individual's share and relationship	Main exemptions <sup>3</sup> : Estates not exceeding \$50,000 Individuals bequests up to \$1,000 Bequests to non-profit charitable organizations in Canada Gifts to the federal, provincial or municipal governments Gifts completed more than three years prior to death Deductions for successions that are dutiable: Widow ..... \$20,000 Dependent children ..... 5,000 each Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to any particular item may be obtained from the Department of National Revenue.
Customs duties	Customs Tariff	R.S. 1952 cc. 60,316	Mainly ad valorem <sup>4</sup> with some specific rates	Three main sets of rates: British preferential (lowest) Most — favoured — nation — under special agreements with various countries General — apply to all other imports	

1. See commentary, page 3, Section II, re Dominion-Provincial Tax Rental Agreement.

2. For further information, see Canada Year Book 1956, pages 1064-1068.

3. If the estate exceeds \$50,000, the whole is dutiable. This amount is an exemption not a deduction. The initial rate is determined by the "aggregate net value" of the estate which is the value of the total estate remaining after a reasonable deduction has been made for funeral expenses and certain debts. To the initial rate is added a second rate which depends on the "dutiable value" of each individual succession and on the relationship of the beneficiary to the deceased. The "dutiable value" is the value of the bequest after the exemptions are taken into account. The total rate is then applied in calculating the tax on the bequest. When an estate is over \$50,000, there is a provision that the amount of the duty payable will not reduce the estate below \$50,000. A reduction of 50% of Federal duties is allowed in a province which continues to impose succession duties.

4. See note 2 on following page.

## I. Government of Canada — Concluded

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
General Sales Tax	Excise Tax Act <sup>1</sup>	R.S. 1952 cc. 100, 320	ad valorem <sup>2</sup>	8%	Exemptions include: Equipment used directly in process of manufacture or production Most building materials, foodstuffs and fuels Most products of farms, forests, fisheries and mines Materials used by public hospitals Books, magazines, newspapers and materials used in their production
			ad valorem (Old Age Security Tax)	2%	
Special Excise Tax <sup>3</sup> :					
Automobiles			ad valorem	10%	
Radio, phonographs and T.V. sets			ad valorem	15%	
Jewellery, clocks, watches			ad valorem	10%	
Toilet articles and cosmetics			ad valorem	10%	
Tobacco and Smokers' Accessories <sup>4</sup>					
Cigarettes			per 5	2¢	
Cigars			ad valorem	15%	
Lighters and matches			ad valorem	10%	
Pipes, cigarette holders, etc.			ad valorem	10%	
Tobacco—manufactures			per pound	80¢	
Playing cards			per pack	20¢	
Wines					
Wines of all kinds containing 7% or less of absolute alcohol by volume			per gallon	25¢	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.
Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits			per gallon	50¢	
Champagne and sparkling wines			per gallon	\$2.50	
Insurance Companies					
British or foreign companies			net premium	10%	Excluding insurance against marine risks.
Special editions of non-Canadian periodicals			Value of advertising material	20%	Such editions are exempt if editorial material is devoted principally to religious or medical purposes.
Tobacco <sup>4</sup> — on domestic production	Excise Act	R.S. 1952 cc. 99,319			Not levied on imports, but the customs tariff on these products is set at a rate to take into account the taxes levied on domestic production.
Manufactured tobacco excluding cigarettes ..			per pound	35¢	
Cigarettes weighing not more than 2½ lb.			per 1,000	\$4.00	
Cigarettes weighing more than 2½ lb.			per 1,000	\$5.00	
Cigars			per 1,000	\$1.00	
Canadian raw leaf tobacco when sold for consumption			per pound	10¢	
Alcoholic Products					
Domestic potable spirits on the strength of proof distilled in Canada			per gallon	\$12.00	These duties do not apply to denatured alcohol for use in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of vinegar, to certain spirits used to treat domestic wine, and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax.
Non-potable spirits used in the manufacture of:					
Medicines, extracts, pharmaceutical preparations, etc.			per gallon	\$1.50	
Approved chemical compositions			per gallon	15¢	
Spirits sold to druggists and used in preparation of prescriptions			per gallon	\$1.50	
Imported spirits taken into bonded manufactory, in addition to other duties					
Canadian brandy			per gallon	30¢	
Beer			per gallon	\$10.00	
			per gallon	38¢	
Electric companies	Exportation of Power and Fluids and Importation of Gas Act	S. 1955 c. 14	Kilowatt hour of electrical energy exported	3/100 of 1¢	

1. Certain other items are taxed under the Excise Tax Act. For details of these, see Schedule I, Excise Tax Act.

2. An "ad valorem" tax is levied as a percentage of the value of the goods. For imported goods, the value for tax purposes is the value as it would be determined for purposes of calculating an ad valorem duty upon importation, and includes the amount of the customs duty. For goods manufactured in Canada, the tax is levied on the manufacturer's sale price which for tobacco and alcoholic products includes the excise duties. Where an article is subject to the general sales tax and to the excise tax, both taxes apply separately to the same value.

3. In addition to the General Sales Tax.

4. Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes — \$8.00 per thousand (or 16¢ per pack of 20 cigarettes) plus the 10% sales tax on the manufacturer's price.

Manufactured tobacco — \$1.15 per pound plus the 10% sales tax on the manufacturer's price.

## II. Provincial Governments

TABLE 1. Newfoundland

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment	R.S. 1952,	retail price	3%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, flour, milk, salted meats and certain other food items, meals priced at 50¢ or less, and sales less than 15¢.
Amusements	Cancer Control Tax Act	S. 1953, c. 40	admission per person 16 years and over	5¢	
Motor fuel	Gasoline Tax Act	R.S. 1952, c. 38	per gallon	17¢	
Insurance	Act No. 76	S. 1957	premium income	2%	Exemptions are allowed for use in operation of vessels, boats or tractors, government departments, incorporated towns, established municipalities, aircraft, and export from Province.
Fire insurance	Insurance Premium (Tax) Act	R.S. 1952, c. 39	premiums charged	8%	
Mining operations	Mining Tax Act	R.S. 1952, c. 43	net income	Iron — 20% Other — 5%	This tax is paid by the policy holder.
Automobiles	Highway Traffic Act	R.S. 1952, c. 94	flat rate operator	\$18.00 \$3.00	
					Reductions are allowed as follows: Aug. 1 to Nov. 30 — \$12.00 Dec. 1 to Jan. 31 — 6.00

TABLE 2. Prince Edward Island

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	S. 1952, c. 3	admission price	10% (Av.)	Refunds to fishermen, farmers, exporters of gasoline from the Province, stationary engines operated for manufacturing or industrial purposes — 11¢ per gallon.
Motor fuel	Gas Tax Act	R.S. 1951, c. 69	pari-mutuel betting pool per gallon	5% 16¢	
Tobacco	Health Tax Act	R.S. 1951, c. 71	retail price	10%	
Alcoholic beverages			price of all purchases from government liquor stores	10%	
Automobiles	Highway Traffic Act	R.S. 1951, c. 73	weight per 100 lb. operator	50¢ \$1.00	
Insurance	The Premium Tax Act	S. 1957 c. ....	premium income	2%	

TABLE 3. Nova Scotia

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	R.S. 1954, c. 288	admission price	Over 30¢	Racing Commission may deduct 4% commission if remitted within 7 days
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 109	pari-mutuel betting pool per gallon	5.2% to 10% 6.5% or 10.5% 17¢	
Fuel oil	Fuel Oil Tax	R.S. 1954, c. 107	per gallon	1¢	Exemptions to fishing boats, farm services, ferry and coastal boats, cities and towns (where fuel is used in city or town trucks, fire department vehicles, tractors, air compressors, and other vehicles used solely for city or town purposes).
Fire insurance	Fire Prevention Act	R.S. 1954, c. 101	premium income	Not to exceed ¼ of 1%	This tax has not been imposed.
Insurance	Insurance Premiums Tax Act.	S. 1957 S. ....	premium income	2%	
Automobiles	Motor Vehicle Act	R.S. 1954, c. 184	per 100 lb. operator	64.8¢ min. \$10.80 \$1.00	Determined by Governor in Council
Long distance telephone calls	Corporations Tax Act	R.S. 1954, c. 57	toll of 25¢ or more shall in respect of each such message pay a tax of 5¢ for each 50¢ or fraction of 50¢ of the said toll	5¢	
Mining operations	Gypsum Mining Income Tax Act	R.S. 1954, c. 114	income in excess of \$5,000	33 1/3%	



TABLE 4. New Brunswick

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	R.S. 1952, c. 213	retail price	3%	Exemptions are given to fuel, agricultural feeds and seeds, orthopaedic appliances, production machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated into goods for sale, purchases of foodstuffs, drugs, machinery and implements for fishing and farming, children's clothing and footwear, books, school supplies, tobacco, goods sold for consumption outside the province, all purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	R.S. 1952, c. 228	admission price	11% (average)	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Motor fuel	Gasoline Sales Act	R.S. 1952, c. 98	pari-mutuel betting pool	5%	
Diesel fuel			per gallon	15¢ 12¢	
Tobacco	Tobacco Tax Act	R.S. 1952, c. 231	retail selling price of tobacco	1/5 of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢; 2¢ per cigar priced from 20¢ to 29¢; 3¢ per cigar priced from 30¢ or over. 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	R.S. 1952, c. 86	premium income	9/16 of 1%	
Insurance	Premium Tax Act	S. 1957, c. ....	premium income	2%	
Automobiles	Motor Vehicle Act	R.S. 1952, c. 149	weight	Not more than 1,625 lbs. — \$12.00 More than 1,625 lbs. up to 1,875 lbs. — \$12.50 For every 250 lbs. increase in weight above 1,875 lbs. an additional amount of \$1.50 up to category 4,875 lbs. — 5,000 lbs. — \$32.00 \$2.00	Graduated reductions are allowed the various categories effective: July 1 — reductions from \$2.50 to \$7.50 Oct. 1 — further reductions from \$2.50 to \$7.50
Mining operations	Mining Tax Act	S. 1954, c. 10	operator profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	

TABLE 5. Quebec

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	R.S. 1941, c. 88	retail price	2%	See municipal section also. Exemptions are allowed on foodstuffs, children's clothing and footwear, farm implements and tools, fishing apparatus, drugs, beer, tobacco, sales to Federal and Provincial Governments, sales for consumption outside the Province and all sales of 10¢ or less.
Amusements	Amusement Tax Act	R.S. 1941, c. 85	admission price	12.5%	The tax on the admission price is at the rate of 10% and is divided on a 50/50 basis between the Province and the municipality. In addition the Province levies a surtax equal to 25% of the tax imposed on the admission price. Municipalities retain 2% of the surtax, to indemnify it for its costs.

## PRINCIPAL TAXES AND RATES

TABLE 5. Quebec — Concluded

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Race-meetings	License Act	R.S. 1941, c. 76	pari-mutuel betting pool	5.5% and up	
Motor fuel	Gasoline Tax Act	R.S. 1941, c. 83	per gallon	13¢	Refunds are allowed for operation of farm tractor, fishing boats, station engines, manufacturing processes, fire pumps and aerial navigation
Tobacco	Tobacco Tax Act	R.S. 1941, c. 87	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	1/5¢ per cigarette 10% 10%	No tax on leaf tobacco
Alcoholic beverages	Alcoholic Liquor Act (Tax known as Unemployment Tax)	R.S. 1941, c. 255	up to 13 ounces from 14 oz. to 27 oz. over 27 oz.	5¢ 10¢ 15¢	On spirits purchased government liquor stores
Meals	Hospital Duty Act	R.S. 1941, c. 89	levied on meals costing over 59¢	5%	
Succession duties	Quebec Succession Duties Act	R.S. 1941, c. 80	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 1.4% to 15% 4% to 20% 10% to 30% On individuals share in estate 1% to 10% 1% to 10% 2% to 5%	Exemptions: Direct Line — aggregate value of estate less than \$10,000; aggregate value passing to one the same person not exceeding \$10,000. E child in the first degree under 25 years of age \$1,500. Collateral Line — aggregate value of estate exceeding \$1,000; aggregate value passing to and the same person exceeding \$1,000.
Land transfer	Property Transfer Duty Act	R.S. 1941, c. 79	purchase price	2.5%	On property transferred under the Bankruptcy or Wind up Acts.
Security transfer	Security Transfer Tax Act	R.S. 1941, c. 78	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 1/10 of 1% per share " \$ 1 to \$ 5 1/4¢ " " " 5 to 25 1¢ " " " 25 to 50 2¢ " " " 50 to 75 3¢ " " " 75 to 150 4¢ " " " over \$150 4¢ " " plus 1/10 of 1% of value in excess of \$150	
Fire insurance	Fire Prevention Act	R.S. 1941, c. 151	premium income	1/4 of 1%	
Corporations	Corporation Tax Act	S. 1947, c. 33 S. 1957 c. 19	income paid up capital place of business	9% 1/10 of 1% \$20 to \$50	These are the general rules. There are certain classes of companies whose rates and/or bases of taxation vary from these, including trust companies, insurance companies, loan, navigation, telegraph, telephone, and rail companies.
Mining operations	Quebec Mining Act	R.S. 1941, c. 196	income	4% on amount over \$10,000 to \$1,000,000 5% " " " \$1,000,000 to \$2,000,000 6% " " " \$2,000,000 to \$3,000,000 7% " " " \$3,000,000	
Automobiles	Motor Vehicle Act	R.S. 1941, c. 142	per 100 lb. operator	70¢ \$2.50	
Individuals	Provincial Income Tax Act	S. 1954, c. 17	taxable income	2.3% on first \$1,000 of taxable income \$23 on \$1,000 plus 2.6% on next \$1,000 49 " 2,000 " 2.9% " " 2,000 107 " 4,000 " 3.3% " " 2,000 173 " 6,000 " 3.9% " " 2,000 251 " 8,000 " 4.5% " " 2,000 341 " 10,000 " 5.3% " " 2,000 447 " 12,000 " 6.0% " " 3,000 627 " 15,000 " 6.8% " " 10,000 1,307 " 25,000 " 7.5% " " 15,000 2,432 " 40,000 " 8.3% " " 20,000 4,092 " 60,000 " 9.0% " " 30,000 6,792 " 90,000 " 9.8% " " 35,000 10,222 " 125,000 " 10.5% " " 100,000 20,722 " 225,000 " 11.3% " " 175,000 40,497 " 400,000 " 12.0% on excess over 400,000	Exemptions and deductions from total income to arrive at "taxable income": For single status \$1,500 For married status \$1,500 For dependent child qualified for \$150 allowance For other dependent including children qualified for \$150 allowance and over 21 years attending university time ..... \$400 For deductions re taxable donations, local expenses, see Government Canada, R.S. 1954, sec. 27.

TABLE 6. Ontario

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments exemptions, etc.
Amusements	Hospital Tax Act	R.S. 1950, c. 170	admission price	10%	Tickets up to 25¢ and certain live stage and concert shows in which Canadian talent is used exclusively are exempt.
Race-meetings	Race Track Tax Act	R.S. 1950, c. 327	pari-mutuel betting pool	6%	
Motor fuel	Gasoline Tax Act	R.S. 1950, c. 157	per gallon	13¢	Farmers and commercial fishermen receive full refund, others receive refunds at 11¢ per gallon, on gasoline used other than for motor vehicles on highways.
Diesel fuel	Motor Vehicle Fuel Tax Act	S. 1956 C. 49 S. 1957	per gallon	20¢	
Succession duties	Succession Duty Act	R.S. 1950, c. 378	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 2½% to 14% 5 % to 17% 7½% to 35% On individuals share in estate 1½% to 15% 2½% to 13%	Exemptions: Direct Line—aggregate value of property less than \$50,000; aggregate value of property passing to one person less than \$50,000. Collateral Line—aggregate value of property less than \$10,000; aggregate value of property passing to one person less than \$10,000. Strangers—aggregate value of property less than \$5,000. Total tax for direct line subject to surtax of 15% Total tax for collateral line subject to surtax of 20% Total tax for strangers subject to surtax of 25%
Land transfer	Land Transfer Tax Act	R.S. 1950, c. 198	purchase price	1/5 of 1%	
Security transfer	Security Transfer Tax Act	R.S. 1950, c. 352	Sale price of securities transferred	Bonds and debentures, 3¢ for every \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1—1/10 of 1% of value " \$1 to \$5—1/4¢ per share " \$5 to \$25—1¢ " " " \$25 to \$50—2¢ " " " \$50 to \$75—3¢ " " " \$75 to \$150—4¢ " " " over \$150—4¢ per share plus 1/10 of 1% of value in excess of \$150	
Fire insurance	Fire Marshals Act	R.S. 1950, c. 140	premium income	Not in excess of 1%	
Corporations	Corporations Tax Act, 1957	Ont. Stat. 1957, c. ....	Income Paid-up Capital Place of Business	11% 1/20 of 1%* \$20 to \$50*	These are the general rates. There are certain classes of companies whose rates and/or bases of tax vary from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to 2% tax based on premium income, but are not taxed on paid-up capital and places of business. *Payable only to extent that these taxes exceed a tax based on income.
Mining operations	Mining Tax Act	R.S. 1950, c. 237	profit	6% on amount over \$10,000 to \$1,000,000 11% " " " \$1,000,000 to \$5,000,000 12% " " " \$5,000,000	
Logging operations	Logging Tax Act	R.S. 1950, c. 216	income	9% on income in excess of \$10,000	
Automobiles	Highway Traffic Act	R.S. 1950, c. 167	cylinders	4 cylinders, if motor vehicle manufactured in or before 1933 ..... \$ 3.00 4 cylinders, if motor vehicle manufactured after 1933 ..... 7.00 6 cylinders, up to and including 28 h.p. .... 10.00 6 cylinders, over 28 h.p. .... 14.00 8 cylinders, up to and including 35 h.p. .... 14.00 8 cylinders, over 35 h.p. .... 21.00 12 cylinders ..... 35.00 16 cylinders ..... 49.00	
			operator	\$1.00	



## PRINCIPAL TAXES AND RATES

TABLE 7. Manitoba

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Tax Act	R.S. 1954, c. 4	admission price pari-mutuel betting pool	10%	Exemptions are allowed admission prices of 5 or less
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 99	per gallon	11¢	Exemptions are allowed the operation of agricultural machinery, propelling aircraft, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	1/3 of 1%	
Insurance	Insurance Corporations Tax Act	S. 1957 c. ....	premium income	2%	
Mining operations	Mining Royalty and Tax Act	R.S. 1954, c. 169	income	8%	This tax is imposed on income in excess of \$10,000. During first year of production tax is 6% and during second year 7%.
Automobiles	Mineral Taxation Act	R.S. 1954, c. 19	assessed value of crude oil	8 mills	In, on, or under land in designated producing area
	Highway Traffic Act	R.S. 1954, c. 112	wheel base	Wheel base not exceeding 100" — \$9.00. For each additional 5 inches or portion thereof — \$2.50 Exceeding 100" and not exceeding 110" but manufactured 7 years previous to January 1 <sup>st</sup> of current year — \$9.00 Exceeding 110" and not exceeding 130" but manufactured previous to January 1932 — \$9.00	Reductions are allowed as follows: 16 <sup>th</sup> May to 30 <sup>th</sup> September 5/6 of stated fee 1 <sup>st</sup> October to 31 <sup>st</sup> January 1/2 of stated fee 1 <sup>st</sup> February to end of February 1/4 of stated fee.
			operator	\$2.00	Licence good for two years

TABLE 8. Saskatchewan

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Hospitalization Tax Act	R.S. 1953, c. 61	retail price	3%	Exemptions are allowed on food and drink (non-spirituous), drugs, orthopaedic appliances, hearing aids, dentures, machinery, gasoline used for agricultural purposes, fishing nets and traps. Meals are not taxed.
Race-meetings	Horse Racing Regulation Act	R.S. 1953, c. 349	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	R.S. 1953, c. 62	per gallon	12¢	Exemptions are allowed to farm services, traction, road machines used in a municipality, used in manufacturing processes, licensed commercial fishermen, and mining equipment.
Hospital insurance	Health Services Act	R.S. 1953, c. 231	annual personal or family charge	Adult \$20.00 Child under 18 years 5.00 Maximum per family 45.00	
Fire insurance	Fire Prevention Act	S. 1954, c. 85	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	S. 1957, c. ....	premium income	2%	Effective January 1, 1957
Mining operations	The Mineral Resources Act	R.S. 1953, c. 47	income	3% on amount over \$10,000 to \$100,000 5% " " " \$100,000 to \$500,000 7% " " " \$500,000 to \$1,000,000 12 1/2% " " " \$1,000,000 or 5% of the market value of mineral content of ore sold during such calendar year (whichever is the lesser).	These rates apply only to quartz mining and mines commencing recommencing operation after January 1, 1947. Mines in operation prior to January 1947 will pay the same rate that is given for profits in excess of \$1,000,000.
Automobiles	Vehicles Act	R.S. 1953, c. 344	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not 120" — 15.00 " 120" — 20.00	
			operator	\$1.00	

TABLE 9. Alberta

Category	Title of act	Legal citation <sup>1</sup>	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act		admission price	10% to 12.5%	Exemptions are allowed for admissions not exceeding 60 cents.
			pari-mutuel betting pool	5%	
Motor fuel	Fuel Oil Tax Act		per gallon	10¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Land transfer	Land Titles Act		purchase price	1/5 of 1% on price to \$5,000 1/10 of 1% on price over \$5,000	
Mining operations	Mineral Taxation Act		assessed value of all minerals and flat rate per acre of land	Minerals—determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land—not to exceed 5¢ per acre of land. Minimum 25¢.	
Fire insurance	Fire Prevention Act	S. 1957, c.	premium income	1/3 of 1%	
Insurance	The Insurance Corporations Tax Act		premium income	2%	
Automobiles	Vehicle and Highway Traffic Act		wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " 120" — 20.00	Reductions are allowed: 40%—Oct. 1 75%—Jan. 1
			operator	\$1.00	

1. Omission of legal citations is due to unavailability of 1955 Revised Statutes of Alberta at date of publication.

TABLE 10. British Columbia

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	R.S. 1948, c. 333	retail price	5%	Exemptions are allowed for foodstuffs, motor and heating fuels, farm machinery and supplies, fishing apparatus, drugs, sales to the Federal Government, sales for consumption outside of Province, sales less than 15¢, certain children's clothing and footwear, and meals priced at \$1.00 or less.  This tax provides hospital insurance for every bona fide resident of the Province subject to a daily charge of \$1.00 during hospitalization.
Amusements	Hospital Construction Aid Tax Act	R.S. 1948, c. 323	admission price	10%	Proceeds deposited in Hospital Construction Fund.
Race-meetings	Pari-mutuel Betting Tax Act	R.S. 1948, c. 330	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	R.S. 1948, c. 327	per gallon	10¢	Exemptions are allowed for use other than in operation of motor vehicles on public highways, certain classes of war veterans, boats, farm tractors and aviation.
Fuel oil	Fuel Oil Tax Act	R.S. 1948, c. 326	per gallon	1/2¢	
Fire insurance	Fire Marshall Act	R.S. 1948, c. 124	premium income	Not to exceed 1%	Determined by the Lieutenant-Governor in Council
Insurance	Insurance Premiums Tax Act	S. 1957, c. 58	premium income	2%	
Mining operations	Mining Tax Act	R.S. 1948, c. 329	income	10% on income in excess of \$25,000	Exempt new mines from tax for first three years of production.
Logging operations	Logging Tax Act	S. 1953, (2nd), c. 33	income	10% on income in excess of \$25,000	
Automobiles	Motor Vehicle Act	R.S. 1948, c. 227	net weight	1,501 lbs. or less — \$10.80 1,501 " — 2,000 lbs. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50	Private passenger vehicles.
			operator	\$5.00	Licence good for 5 years.

## Summary, by Provinces, of Principal Taxes Levied by Municipalities

Taxes	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
Real Property .....	1	†	†	†	†	†	†	†	†	†
Personal property .....	2	†	†	†	...	...	3	...	†	...
Business <sup>4</sup> .....	†	5	6	†	†	†	†	†	†	7
Household .....	...	...	6	...	3	...	...	...	...	...
Occupancy .....	...	...	6	8	...	...	...	...	...	...
Rental .....	...	...	...	9	3	...	...	...	...	...
Sales .....	10	...	...	...	11	...	12	13	...	...
Amusement .....	†	...	...	...	14	...	...	†	...	...
Poll .....	15	†	†	†	3	3	3	3	3	...

1. Cities of St. John's and Corner Brook and some of the larger towns.
2. Levied on stock-in-trade and known as the Stock Tax.
3. Of limited application.
4. In some instances business licences are applied instead of, or as a supplement to, a business tax.
5. City of Charlottetown.
6. City of Halifax.
7. Cities of Vancouver and New Westminster.
8. City of Fredericton.
9. City of Moncton.
10. On fuel oil, gasoline and coal sales.
11. Provincial legislation permits municipal and school corporations to levy sales taxes which, by agreement, are collected by the province and remitted by it to the corporations.
12. On electricity and gas accounts in the city of Winnipeg.
13. On electricity accounts in urban municipalities.
14. Tax levied by the province and shared with the municipalities.
15. "Service Fees" in towns.
- † General application...

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city** <sup>1</sup>	18%	...	18%	Water tax Various rates	Real property — Annual rental value Business — Annual rental value	Sales tax — 1¢ per gallon fuel oil sales Amusement tax — 10% of admission price
Prince Edward Island *						
Charlottetown, city	27.5 mills	27.5 mills	27.5 mills	...	Real property — 66 2/3% of real value Personal property — 66 2/3% of real value Business — Various %'s of real value for different businesses	Education tax — \$25 per year all males 21 to 60 and per year on all females 15 to 55 who are earning \$1 per year
Nova Scotia *						
Halifax Metropolitan Area: Halifax, city	Property of a residential character 17.5 mills Property of a business character 47.5 mills	...	47.5 mills	Household tax 17.5 mills Occupancy tax 17.5 mills	Real property — 100% of real value Business — 50% of real value Household — 10% of real value Occupancy — 25% of real value if occupancy is for any purpose other than residential or business.	Poll tax — All residents over 21 years earning \$1,200 per year are taxed at a rate of \$20 per year



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes		
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed			
	Real property	Personal property	Business	Other				
Nova Scotia* — Concluded								
ifax Metropolitan Area — Concluded: Dartmouth, town	36 mills	36 mills	...	...	Real property — 100% of real value Personal property — 100% of real value	Poll tax — All residents between the ages of 21 and 60 years earning over \$1200 per year pay a tax of \$20 per year		
ce Bay, town	100 mills	100 mills	...	...	Real property — 30% of real value Personal property — 30% of real value	Poll tax — Ratepayers pay \$2 per year. Non-ratepayers 18 to 60 years pay \$20 per year		
ney, city	97.2 mills	97.2 mills	...	...	Real property — 33 1/3% of real value Personal property — 33 1/3% of real value	Poll tax — All males 21 to 60 years — rates as follows: assessed \$300 or less — \$8; assessed over \$300 — \$4; not assessed — \$15		
New Brunswick*								
nt John Metropolitan Area: Saint John, city	62 mills	62 mills	62 mills	...	Real property — 100% of real value Personal property — 100% of real value Business — Merchants or traders based on gross sales of previous year and various %'s for different businesses ranging from 7½% to 25%. All others at 60%, 112% or 150% of assessed value of premises occupied	Poll tax — \$20.00 per year for all persons over 21 except unemployed females		
ancaster, city	Average rate 55.1 mills	Average rate 55.1 mills	...	...	Real property — 100% of real value Personal property — Cars and trucks — 60% of real value Other — 75% of real value	Poll tax — All employed persons 21 to 60. Males \$13.10 to \$17.70, females \$10.00		
derickton, city	49.7 mills	Motor vehicles only — passenger cars \$15; trucks \$22 to \$45; buses \$150; motor-cycles \$4.50	49.7 mills	Occupancy 49.7 mills	Real property — 100% of real value Personal property — Vehicles at fixed rates Business — Various %'s of real value for different businesses Occupancy — 10% of real value if home owner Other — 100% of annual rental value	Poll tax — All male residents 21 years and over not assessed occupancy tax, pay \$15 per year. All other residents pay \$10 per year with some exceptions		
ction, city	43 mills	43 mills	...	Rental 43 mills	Real property — 100% of real value Personal property — 100% of real value less 10% depreciation for first 4 years, 5% depreciation for next 6 years but never less than 30% of cost Rental — 100% annual rental value or 10% real value	Poll tax — All males and females 21 to 65 years who are employed pay \$15 per year		
Quebec								
Municipality	Real property	Business	Other	Basis of assessed valuations and percentages taxed		Sales	Amusement	Poll
ontreal Metropolitan Area: Montreal, city <sup>2</sup> May 1, 1957 to April 30, 1958)	Catholic 23.197 mills Protestant and Jewish 27.197 mills neutral 31.697 mills, 8% surtax except on school taxes	General rate 11%. Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches. 8% surtax is imposed on above rates	Water tax — General rate 7¼% of annual rental value <sup>3</sup> , 8% surtax on water rates	Real property — 100% of real value Business — 100% of rental value		Municipal 2% schools 1% on retail sales	This tax is levied by province and shared with municipalities	...
Jacques Cartier, city	Catholic Protestant and neutral 11.3 mills	Licences	Water rate — residential \$30 per year; commercial and industrial metered at different rates; garbage rate \$4 a year on each dwelling	Real property — 100% of real value		...	For detail see provincial section	...

## III. Selected Municipal Governments -- Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Continued							
Montreal Metropolitan Area — Continued: Lachine, city	Catholic (Lachine) 24.9 mills Catholic (St. Sacrement) 20.9 mills Protestant 27.4 mills neutral 31.4 mills	8½%	Water tax — Residential Rate 8% Commercial Rate 7% of annual rental	Real property — 100% of real value Business — 100% rental value with a limit of \$600 a year	Municipal 2% schools 1% on retail sales		...
Outremont, city	Catholic St. Viateur parish 23 mills Ste. Madeleine parish 20.5 mills Protestant 27 mills neutral 31.5 mills	½% on manufacturers and wholesalers, 8½% on retailers	..	Real property — 100% of real value Business — 100% of assessed valuation of real property for manufacturers and wholesalers, 100% of rental value for retailers and others	Municipal 2% schools 1% on retail sales		...
St. Laurent, city	Catholic 26.5 mills Protestant 28.5 mills neutral 33 mills	8%	Water metered at different rates	Real property — 50% of real value Business — 100% of rental value	Municipal 2% schools 1% on retail sales	This tax is levied by province and shared with municipalities	...
St. Michel, city	Catholic 22.63 mills Protestant 26.63 mills neutral 31.13 mills	...	Water rate — 7½% of annual Rental value and also metered	Real Property — 100% of real value	Municipal 2% schools 1% on retail sales		...
Verdun, city	Catholic 24.5 mills Protestant 25.5 mills neutral 30 mills	11%	Water rate 8%	Real property — 66 2/3% of real value Business — 66 2/3% of rental value Water — 66 2/3% of rental value	Municipal 2% schools 1% on retail sales		...
Westmount, city	Catholic 32.25 mills Protestant and Jewish 38.25 mills neutral 39.75 mills (Includes special rates of 2.75 mills on land values and 1 mill on land and building values)	8½%	..	Real property — 100% of real value Business — 80% of rental value	Municipal 2% schools 1% on retail sales	For detail see provincial section	...
LaSalle, town	Catholic 20.5 mills Protestant 25 mills neutral 29.5 mills	5% also special taxes on different businesses and \$3 per thousand cubic feet	..	Real property — 80% of real value Business — 100% of rental value Maximum tax \$2,000. Maximum special tax \$200. — Cubic contents, minimum tax \$25.	Municipal 2% schools 1% on retail sales		...
Montreal North, town	Catholic 22.3 mills Protestant 26.3 mills neutral 30.8 mills	...	Water rate 7½% Annual rental value	Real property — 100% of real value	Municipal 2% schools 1% on retail sales		...
Mount Royal, town	Catholic 20 mills Protestant 27 mills neutral 31.5 mills	8½%	..	Real property — 100% of real value Business — 100% of annual rental value	Municipal 2% schools 1% on retail sales		...

## III. Selected Municipal Governments -- Continued

Municipality	Taxes on property and for owners and occupants					Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll	
	Real property	Business	Other					
Quebec — Continued								
Real Metropolitan area — Concluded: Sainte Claire, town	Catholic 37 and 35.5 mills Protestant and neutral 44 mills	..	Water Metered	Real property	— 100% of real value	Municipal 2% schools 1% on retail sales		...
Real Metropolitan area: Quebec, city (May 1, 1957 to April 30, 1958)	Catholic 25.5 mills Protestant 25.5 mills neutral 26 mills (Includes special rates of 2.5 mills)	18%	Water rate \$1 per \$100	Real property Business Water	— 100% of real value — 100% of rental value — 100% of rental value	Municipal 2% schools 1% on retail sales		...
Quebec, city (May 1, 1957 to April 30, 1958)	11.5 mills	5%	Water rate — \$48 per dwelling	Real property Business	— 100% of real value — 100% of rental value	Municipal 2% schools 1% on retail sales		...
Quebec, city	Catholic 12.1 mills  Protestant 13.6 mills	15 mills	Personal tax 5 mills	Real property Business  Personal	— 100% of real value — 100% of annual rental value — 100% of real value	Municipal 2% schools 1% on retail sales	This tax is levied by province and shared with municipalities	...
Quebec, city Sainte Madeleine, city	Catholic, Protestant and neutral 31 mills	10 mills	Personal Property tax 31 mills water rate — \$36 per year and by meter at 20¢ per 1000 gallons	Real property Business  Personal property	— 100% of real value — 100% of real value of stock-in-trade — 100% of real value	Municipal 2% schools 1% on retail sales		...
Quebec, city Sainte Fim, city	Catholic Protestant and neutral 31.5 mills	Licences and ½ of 1%	Personal Property tax 31.5 mills	Real property Business  Personal property	— 40% of real value — 100% of real value of stock-in-trade — 100% of real value of machinery and equipment	Municipal 2% schools 1% on retail sales		...
Quebec, city Sainte Fim, city	Catholic Protestant and neutral 19.5 mills	Licences	Water and sanitary rate 10% of annual rental value	Real property	— 100% of real value	Municipal 2% schools 1% on retail sales	For detail see provincial section	...
Quebec, city	Catholic 26.2 mills Protestant 24.2 mills	6%	Water rate \$20 annual rate per dwelling and 6% of annual rental value for businesses. Tenants 4% annual rental value. Garbage \$5.20 per dwelling	Real property Business	— 100% of real value — 100% of annual rental value	Municipal 2% schools 1% on retail sales		All males 21 years and over pay \$5 per year
Quebec, city (May 1, 1957 to April 30, 1958)	Catholic and Protestant 44.8 mills	5 mills	Water rate 5 mills	Land Buildings, etc. Business Water	— 60% of the real value — 45% of real value — 100% of stock-in-trade — 50% of annual rental value	...		...
Quebec, city Sainte Fim, city	Catholic 28.5 mills neutral 26 mills	...	Water rate 12% annual rental value	Real property	— 100% of real value	Municipal 2% schools 1% on retail sales		...
Quebec, city Sainte Fim, city	33.5 mills	Licences also 2/5 of 1%	..	Real property Business	— 50% of real value — 100% of real value of stock-in-trade	Municipal 2% schools 1% on retail sales		Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$12 per year



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Concluded							
Rouyn, city	Catholic 25 mills Protestant 22 mills	..	Water metered at 90¢ per 1000 gallons	Real property — 75% of real value	Municipal 2% schools 1% on retail sales		...
St. Hyacinthe, city	Catholic 25 mills Protestant 25 mills	7½%	Water rate — 8% of annual rental value 6 mills on 100% real value for single dwellings. Sewer rates 2% annual rental value for each tenant	Real property — 100% of real value Business — 100% of rental value	Municipal 2% schools 1% on retail sales		...
St. Jean, city	Catholic 20 and 22.5 mills Protestant 20 mills	10 mills	Household and tenant tax 6% water rate \$12 to \$40 per year on real value also metered to industry at 20¢ per 1000 gallons	Real property — 100% of real value Business — 100% of real value of stock-in-trade Household and tenant — 100% of annual rental value	Municipal 1% schools 1% on retail sales	This tax is levied by province and shared with municipalities	Professionals pay \$6 per year
St. Jerome, city	Catholic and Protestant 24.2 mills	Licences	Water rate — owner \$12 plus 1.2 mills on real value tenants \$12 plus 3.0 mills on real value	Real property — 100% of real value	Municipal 2% schools 1% on retail sales	For detail see provincial section	...
Salaberry-de-Valley-field, city	Catholic 26 mills Protestant 26 mills	...	..	Real property — 65% of real value	Municipal 2% schools 1% on retail sales		...
Shawinigan Falls, city	37 mills	Various rates for different businesses	..	Real property — 100% of real value Business — 100% of rental value	...		...
Sherbrooke, city	Catholic, Protestant and neutral 23 mills	7%	Rental tax — 5% on annual rental. Garbage tax \$10 per dwelling	Real property — 70% on real value Business — 100% on rental value	Municipal 2% schools 1% on retail sales		\$5 on individuals not otherwise assessed
Thetford, Mines, city	Catholic 17.5 mills Protestant 21 mills	7% also ½ of 1%	Rental tax — 8% on annual rental value. Water rate \$36 to \$40 per year	Real property — 100% of real value Business — 100% annual rental value \$200 maximum — 100% of real value of stock-in-trade	Municipal 2% schools 1% on retail sales		...

See page 26 for footnotes.

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario*				
At the 1957 session of the Ontario Legislature it was provided that the unconditional per capita grant payable yearly by the province to municipalities was to be applied solely for the benefit of residential and farm properties. This results in two general tax rates in each municipality.				
nto Metropolitan Area: unicipality of Metro- litan Toronto	See basis of assessed valuations and percentages taxed		The municipalities which comprise the municipality of Metropolitan Toronto are levied on by the metropolitan corporation in proportion to their relative assessments for general and educational purposes. Each area municipality then levies against its tax payers both for its own purposes and for its share of the metropolitan levy. A uniform assessment is in effect throughout the area. The approximate portion of the rates shown below for each area municipality which is levied on behalf of the metropolitan municipality is: Public School supporters; Residential and farm 18.36 mills Industrial, commercial and business 22.55 mills Separate school supporters; Residential and farm 11.55 mills Industrial, commercial and business 15.74 mills Taxes for separate school purposes are levied entirely by the area municipalities	...
ronto, city	Public school 47.95 mills Separate school 50.45 mills	Public school 52.55 mills Separate school 55.05 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
rest Hill, village	Public school 43 mills Separate school 43.65 mills	Public school 47.2 mills Separate school 47.85 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
aside, town	Public school 33.33 mills Separate school 36.16 mills	Public school 37.69 mills Separate school 40.52 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
ng Branch, village	Public school 45 mills Separate school 47.95 mills	Public school 49.2 mills Separate school 52.15 mills	Real property — 100% of real value Business — Floor space occupied	...
nico, town	Public school 39.5 mills Separate school 39.5 mills	Public school 43.69 mills Separate school 43.69 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
w Toronto, town	Public school 38.17 mills Separate school 42.08 mills	Public school 41.51 mills Separate school 45.42 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
ansea, village	Public school 38.63 mills Separate school 42.09 mills	Public school 42.91 mills Separate school 46.37 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
ston, town	Public school 44 mills Separate school 47.93 mills	Public school 48.2 mills Separate school 52.12 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
obicoke, twp.	Public school 41.9 mills Separate school 43.8 mills	Public school 47.9 mills Separate school 49.8 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
arborough, twp.	Public school 49.3 mills Separate school 47.4 mills	Public school 53.15 mills Separate school 51.6 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
rk, twp.	Public school 44.74 mills Separate school 46.11 mills	Public school 49.1 mills Separate school 50.47 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
rk East, twp.	Public school 45.84 mills Separate school 45.63 mills	Public school 50.03 mills Separate school 49.82 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
rk North, twp.	Public school 43.81 mills Separate school 44 mills (in sewer area 4 mills additional)	Public school 48 mills Separate school 48.19 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
ton Metropolitan Area: nilton, city	Public school 51.2 mills Separate school 52.2 mills	Public school 55.8 mills Separate school 56.8 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
linton, town <sup>4</sup>	Public school 43 mills Separate school 43 mills	Public school 45.7 mills Separate school 45.7 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year

## PRINCIPAL TAXES AND RATES

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Continued				
Hamilton Metropolitan Area — Concluded: Dundas, town	Public school 59.5 mills Separate school 59.5 mills	Public school 63.25 mills Separate school 63.25 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area: London, city	Public school 54 mills Separate school 61 mills	Public school 58.76 mills Separate school 65.76 mills (Business rates are 2.7 mills less than above public and separate school rates)	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — Single males 21 to 60 years who are neither tenants nor owners pay \$5 per year
Westminster, twp.	Public school 34.7 mills Separate school 34.7 mills	Public school 39 mills Separate school 39 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Ottawa Metropolitan Area: Ottawa, city	Public school 39.85 mills Separate school 53.65 mills	Public school 43.85 mills Separate school 57.65 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Eastview, town <sup>5</sup>	Public school 106.4 mills Separate school 108.4 mills Separate school 111.4 mills	Public school 120.8 mills Separate school 120.8 mills Separate school 120.8 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area: Windsor, city	Public school 59.5 mills Separate school 59.5 mills	Public school 65 mills Separate school 65 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 73.6 mills Separate school 73.6 mills	Public school 78.6 mills Separate school 78.6 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 74.5 mills Separate school 74.5 mills	Public school 81.5 mills Separate school 81.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 44.25 mills Separate school 46.25 mills	Public school 47.24 mills Separate school 49.24 mills	Real property — 100% of real value (re-assessed for 1957) Business — Various %'s of real value for different businesses (re-assessed for 1957)	Poll tax — Male non- householders 21 to 60 years pay \$10 per year
Chatham, city	Public school 54 mills Separate school 62 mills	Public school 59.2 mills Separate school 67.2 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Cornwall, city	Public school 49.8 mills Separate school 63.6 mills	Public school 55.7 mills Separate school 69.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Fort William, city	Public school 61 mills Separate school 61 mills	Public school 66.5 mills Separate school 66.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$7 per year
Galt, city	Public school 49 mills Separate school 51.5 mills	Public school 53.5 mills Separate school 56 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All male 21 to 60 years not otherwise assessed pay \$10 per year
Guelph, city	Public school 89 mills Separate school 90 mills	Public school 96 mills Separate school 97 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All male 21 to 60 years not otherwise assessed pay \$10 per year
Kingston, city	Public school 76.43 mills Separate school 76.43 mills	Public school 81.86 mills Separate school 81.86 mills (The above rates include 2.96 mills for garbage and ash collection and appli- cable to real property only)	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Kitchener, city	Public school 46 mills Separate school 46 mills	Public school 49.5 mills Separate school 49.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All male 21 to 60 years not assessed more than \$400 pay \$10 per year



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
ra Falls, city	Public school 43.3 mills Separate school 43.3 mills	Public school 47.5 mills Separate school 47.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Bay, city	Public school 48.75 mills Separate school 55.25 mills	Public school 52.75 mills Separate school 59.25 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
a, city	Public school 62 mills Separate school 62 mills (farm land rates are 6 mills less)	Public school 67.5 mills Separate school 67.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Sound, city	Public school 71.5 mills Separate school 71.5 mills	Public school 78.5 mills Separate school 78.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
orough, city	Public school 54.75 mills Separate school 61.75 mills	Public school 59.25 mills Separate school 66.25 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
rthur, city	Public school 70.5 mills Separate school 70.5 mills	Public school 75.5 mills Separate school 75.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
omas, city	Public school 54.88 mills Separate school 54.88 mills	Public school 59.04 mills Separate school 59.04 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$6 per year
city	Public school 57.2 mills Separate school 65.2 mills	Public school 61.4 mills Separate school 69.4 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$6 per year
Ste Marie, city	Public school 79.35 mills Separate school 88.58 mills	Public school 85.37 mills Separate school 94.60 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
rd, city	Public school 69.2 mills Separate school 69.2 mills	Public school 75.2 mills Separate school 75.2 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
y, city	Public school 61.48 mills Separate school 71.4 mills	Public school 65.80 mills Separate school 75.22 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
d, city	Public school 72.5 mills Separate school 72.5 mills	Public school 79.5 mills Separate school 79.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
tock, city	Public school 55 mills Separate school 55 mills	Public school 60 mills Separate school 60 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
town	Public school 71 mills Separate school 71 mills	Public school 76 mills Separate school 76 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	..
ville, town	Public school 63.5 mills Separate school 63.5 mills	Public school 69.5 mills Separate school 69.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
ns, town	Public school 53.3 mills Separate school 56.7 mills	Public school 58.2 mills Separate school 61.6 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — Single males 21 to 60 years not otherwise assessed pay \$10 per year

## PRINCIPAL TAXES AND RATES

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed					
	Real property	Personal property	Business	Other		
Basis of assessed valuations and percentages taxed						
Manitoba*						
Winnipeg Metropolitan Area: Winnipeg, city	43 mills	...	6% to 20%	Greater Winnipeg water district 4.8 mills on land values only	Land — 100% of real value Buildings, etc. — 66 2/3% of real value Business — 100% of rental value	Electricity and gas sales tax 5% of commercial and 2 1/2% of domestic bills
St. Boniface, city	St. Boniface school district 54.23 mills Norwood school district 52.79 mills	...	5 1/2% to 8%	Greater Winnipeg water district 4.01 mills on land values only	Land — 100% of rental value Buildings, etc. — 66 2/3% of real value Business — 100% of rental value	...
St. James, city	35.03 mills	...	4% to 10%	Greater Winnipeg water district 4.47 mills on land values only	Land — 100% of real value Buildings, etc. — 66 2/3% of real value Business — 100% of rental value	...
Transcona, town	School district no. 39 52.5 mills school district no. 1569 39.35 mills	School district no. 39 52.5 mills school district no. 1569 39.35 mills	12 1/2%	Greater Winnipeg water district 3.5 mills on land values only	Land — 100% of real value (re-assessed for 1957) Buildings, etc. — 20% of real value (re-assessed for 1957) Personal property — 100% of real value Business — 100% of rental value	...
East Kildonan suburban municipality	45.25 mills	43.85 mills	10%	Greater Winnipeg water district 3.75 mills on land values only	Land — 100% of real value Buildings, etc. — 66 2/3% of real value Personal property — 100% of real value Business — 100% of rental value	...
Fort Garry suburban municipality	56.77 mills	56.77 mills	10%	Greater Winnipeg water district 4 mills on land values only	Land — 100% of real value Buildings, etc. — 66 2/3% of real value Personal property — 100% of real value Business — 100% of rental value	...
St. Vital suburban municipality	85.85 mills	85.85 mills	85.85 mills	...	Land — 100% of real value Buildings, etc. — 66 2/3% of real value Business — 100% of annual rental value	...
West Kildonan suburban municipality	92 mills	92 mills	4% to 10%	...	Land — 100% of real value Buildings, etc. — 66% of real value Business — 100% of rental value	...
Brandon, city	77 mills	...	Hotels 12% other businesses 14 1/2%	...	Land — 100% of real value Buildings, etc. — 66 2/3% of real value Business — 100% of rental value	...
Saskatchewan*						
Municipality	Real property	Business	Basis of assessed valuations and percentages taxed		Other taxes	
Moose Jaw, city	Public school 90 mills Separate school 90 mills	90 mills	Land — 100% of real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	...	...	
Prince Albert, city	Public school 79 mills Separate school 79 mills	Licences	Land — 100% of real value Buildings, etc. — 60% of real value	Amusement tax — 8% of admission price Poll tax — All persons over 18 years earning \$200 or more per year pay \$5 per year with some exceptions. Sewerage charge 50 cents to \$1.00 per month		

## III. Selected Municipal Governments — Continued

		Taxes on property and for owners and occupants			
Municipality	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed		Other taxes
	Real property	Business			
Saskatchewan*—Concluded					
Regina, city	Public school 98.25 mills Separate school 98.25 mills	98.25 mills	Land — 100% of real value Buildings, etc. — 30% of real value Business — Area of premises occupied at varying rates for different businesses		Amusement tax—10% of admission price
Saskatoon, city	Public school 69.5 mills Separate school 69.5 mills	69.5 mills	Land — 100% of real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses		Poll tax — Each single person over 21 years who is not a property owner, has been a resident for 3 months and earns a minimum of \$75 per month pays \$5 per year Amusement tax—10% of admission price
Alberta*					
Calgary Metropolitan Calgary, city	Public school 54 mills Separate school 54 mills	6% to 20%	Land — 100% of real value Buildings, etc. — Single family dwellings 50%. All others 60% Business — 100% of rental value		...
Edmonton, city	Public school 48 mills Separate school 48 mills	30 mills	Land — 100% of real value Buildings, etc. — 100% of real value Business — 100% of rental value		...
Grande Prairie, city	Public school 43 mills Separate school 43 mills	11%	Land — 100% of real value Buildings, etc. — 60% of real value Business — 100% of rental value		...
Medicine Hat, city	Public school 69 mills Separate school 69 mills	10%	Land — 100% of real value (re-assessed for 1956) Buildings, etc. — 60% of real value Business — 100% of rental value		...
British Columbia*					
Vancouver Metropolitan Vancouver, city	53.52 mills	7%	Land — 100% of real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — 100% of rental value		...
Westminster, city	50.72 mills	9%	Land — 100% of real value Buildings, etc. — 25% of real value for municipal purposes — 75% of real value for school purposes Business — 100% of rental value		...
North Vancouver, city	51.83 mills	...	Land — 100% of real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes		...
Richmond, district	40.5 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value		...
South Vancouver, district	55.6 mills	...	Land — 100% of real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes		...
West Vancouver, district	41 mills	...	Land — 100% of real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes		...
North Vancouver, district	45.5 mills	...	Land — 100% of real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes		...
Vancouveria Metropolitan Victoria, city	45.5 mills	..	Land — 100% of real value Buildings, etc. — 75% of real value		...
Whistler, district	34 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value		...



## III. Selected Municipal Governments — Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia*—Concluded				
Oak Bay, district	31.95 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	...
Saanich, district	School district No. 61 33.75 mills School district No. 63 33 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	...
Trail, city	66.46 mills	...	Land — 100% of real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...

\* Water charges, additional to tax rates, are billed to consumers.

\*\* Metropolitan municipality. See introduction.

1. St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.
2. Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.
3. Rates for hotels of less than 20 rooms, inns and restaurants are 12%. There are a few special rates and if water is metered the minimum charge is the general rate.
4. In the 1956 compilation the real property and business rate for Burlington was shown as 82 mills, this should have read 41 mills.
5. In the 1956 compilation the real property and business rate for Eastview was shown as 61.8 mills for public school and 62 mills for separate school these should have read 177 mills and 179 mills respectively.









# PRINCIPAL TAXES AND RATES

## FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1958

Memorandum



*Published by Authority of*  
The Honourable Gordon Churchill, Minister of Trade and Commerce

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# PRINCIPAL TAXES AND RATES

1958

## INTRODUCTION

The purpose of this Memorandum is to present certain data on the more important revenue producing taxes and rates of government in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included.

With regard to the municipal section, the data was prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1958 unless otherwise noted in the tabular presentation.

## COMMENTARY

**I. Government of Canada.** Federal tax rates were changed to some extent from those applying after the budget of March 4th, 1957, through legislative amendments introduced following discussion, on December 6th, 1957, of the estimates of the Department of Finance. The Minister announced then that the lowest rate of corporation income tax would apply below \$25,000 instead of \$20,000, as of January 1, 1958; that the excise tax on automobiles was reduced from 10% to 7½% immediately; and that personal income tax rates in the two lowest brackets would be reduced from 13% and 15% to 11% and 14% respectively, while allowances for dependants would be increased \$100.

The budget presented June 17th, 1958, to the first session of the 24th Parliament announced no major changes in tax rates.

It provided for numerous minor changes in the Income Tax Act. Exemptions for medical expenses and for dependants and wives were amended, as were deductible expenses of oil and gas producers. The allowable deductions for charitable contributions made by corporations were raised from 5% to 10% of income. Legislation was forecast to add to gift tax exemptions provision for one tax-free gift from one spouse to another of ownership of the home they occupy, or from parent to child of a farm, up to the value of \$10,000. Refunds of gift tax paid within three years of death are to be allowed in the full amount by which the gift tax exceeds the succession duty on the gift. Depletion allowance claims in respect of dividends from non-resident companies will not be allowed after 1958.

An estate tax bill will likely be re-introduced in the present session, and is to replace the Succession Duty Act.

A number of exemptions from excise tax were added to the present list, affecting chiefly municipalities and farmers. Immediate action on repeal of the "magazine tax" on special editions of non-Canadian periodicals was recommended.

The greater part of the budgetary revenue of the Government of Canada is derived from taxes imposed under the following legislation:

(a) The Income Tax Act, under which income tax is levied directly on the taxable income of individuals, corporations, and on the taxable Canadian

income of non-residents employed or carrying on business in Canada at any time in the year with the exception of non-residents covered by terms of a tax treaty. Such treaties have now been signed with the United Kingdom, the United States of America, the Republic of Ireland, France, Denmark, Sweden, New Zealand, the Federal Republic of Germany, Australia, South Africa, the Netherlands, and Belgium, the Belgian Congo and the Territory of Ruanda-Urundi. In addition to income tax, an old age security tax is levied on individuals and corporations. For additional information on income taxes imposed by the Provinces of Quebec and Ontario, see the provincial section of this commentary.

(b) Dominion Succession Duty Act. Under this Act succession duties are levied by the Government of Canada. Agreements have now been reached with the United Kingdom, the United States, France, South Africa and the Republic of Ireland for the purpose of avoiding a double imposition of succession duties by Canada and estate tax by the former countries. Information on the succession duties levied by Ontario and Quebec is contained in Section II of this commentary.

(c) Excise Tax Act. Under this Act, a general sales tax of 8% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 2% imposed under the Old Age Security Act, is payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax there is an excise tax at the manufacturer's level on a number of articles manufactured in, or imported into Canada.

(d) Excise Act. Under this Act taxes are levied on the domestic production of tobacco and alcoholic products other than wines.

(e) Customs Tariff. Under this legislation most imported goods are subject to customs duties.

**II. Provincial Governments.** Changes in the tax structures of the provinces for 1958 were not extensive. In Newfoundland the exemption of meals from sales tax was lowered to 17 cents or less from 50



cents or less, and general exemption from sales tax was increased to 17 cents from 15 cents.

In Ontario motor vehicle licence fees were changed to apply more equitably on the basis of horsepower and number of cylinders, and the tax on diesel fuel was reduced from 20 cents to 18½ cents per gallon.

In Manitoba there was a general lowering of the amusement tax rates.

In Alberta some changes were made in the amusement tax structure, and motor vehicle operators' licences are now issued on a five year basis.

The Province of Quebec has no tax rental agreement with the Government of Canada and continues to levy its own succession duties, and income taxes on corporations and individuals. For the 1958 taxation year the exemption of one hundred and fifty dollars for certain dependants qualified for family allowances has been increased to two hundred and fifty dollars, and for certain dependants not qualified for family allowances, from four hundred dollars to five hundred dollars; recovery is provided for, in whole or in part, from the provincial income taxpayer, of the additional three per cent deduction from federal income tax to be allowed those taxpayers by the Government of Canada. The extent of the recovery depends on the percentage which the taxpayer's provincial income tax is of his federal income tax.

Ontario retains the right to levy corporation income tax, and succession duties. With regard to the latter, in both Ontario and Quebec an outright reduction of 50% of Dominion succession duties is allowable in respect of estates of persons deceased on or after April 1, 1957.

The other provinces, by agreement with the Government of Canada, have withdrawn from the field of succession duties and individual and corporation income taxes.

In both Ontario and Quebec taxes on paid up capital and places of business are deductible from income for federal tax purposes; also, under the federal Income Tax Act, a tax credit in the amount of 9% of taxable earnings of corporations within these provinces is allowed from the federal tax payable on corporation income.

In those provinces which impose income taxes on profits derived from mining and/or logging operations, i.e. Newfoundland, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan and British Columbia, these taxes are allowed as deductions in computing income under the federal Income Tax Act.

Among the other taxes imposed by certain provincial governments is a sales tax on the retail price of goods purchased within their jurisdiction. Specific taxes on tobacco and alcoholic beverages are imposed in Prince Edward Island and Quebec, and on tobacco in New Brunswick. Amusement taxes are levied by all provincial governments with the

exception of Saskatchewan, where an amusement tax is imposed at the municipal level. This field is void of federal participation. Data shown in respect of motor vehicles are for private passenger vehicles only. Rates shown for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in, those provinces which have established such funds.

The 1958-59 budget of the Province of Newfoundland had not been presented to the legislature when this memorandum was sent for printing. It may introduce tax changes affecting the 1958-59 fiscal year, and should be referred to when available.

**III. Municipal Governments.** The principal source of revenue of municipal governments in Canada is from taxes levied on the value of real property. The percentage of real value taxed is that specified by law wherever it is so regulated, and not the actual figure. Methods of determining assessments vary so widely that it would not be practicable to attempt to arrive at the actual percentage in a survey of this type. Because of this variation in determining taxable assessment there is a corresponding wide variation in tax rates between municipalities, but these cannot be regarded as indicating differences in tax burden. It is obvious that consideration must also be given to the relative assessments.

The 1958 tax rate information was requested from all major cities and some other municipalities in metropolitan areas. The coverage is practically the same as for the preceding year. All replies received have been incorporated in this report. A few municipalities had not replied by the date on which it was necessary to submit the report for printing, possibly due to the fact that they had not yet struck their tax rates for the year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax rate for public school supporters in the City of Ottawa is 40.85 mills on each dollar of taxable assessment, or \$40.85 per thousand dollars.

Municipalities in metropolitan areas, that is, areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Because metropolitan areas are large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas.

The assistance and cooperation of government officials at all three government levels is gratefully acknowledged.

The following symbols have been used in tables to indicate:

- ... not appropriate or applicable
- . figures are not available
- Nil or zero.

## TABLES

## PRINCIPAL TAXES AND RATES

**Summary of Principal Taxes and Rates**  
**Federal and Provincial Governments**  
 (For detail see Tables 1 to 10)

Category	Government of Canada		Provincial Government
	Basis	Rate	Basis
Income—Personal	Taxable income	11% <sup>1</sup> to 78% <sup>1</sup>	Taxable income
	Surtax on Investment income (See detail for application)	4%	
—Corporations	Taxable income:		Taxable income
	\$25,000 and under	20% <sup>2</sup>	
	On excess over \$25,000	47% <sup>2</sup>	
—Non-resident (withholding tax)	Income earned in Canada:		
	(a) Dividends paid to parent companies abroad	5%	
	(b) Interest on provincial bonds	5%	
	(c) Other interest, dividends, etc.	15%	
—Gift tax	Aggregate value of gift (See detail for application)	10% to 28%	
Corporations			Paid up capital Place of business
Sales (general)	ad valorem	10% <sup>3</sup>	Retail price
Automobiles	ad valorem	7½%	
Radios, T.V. sets, phonographs	ad valorem	15%	
Jewellery, clocks, etc.	ad valorem	10%	
Toilet articles and cosmetics	ad valorem	10%	
Playing cards	Per pack	20¢	
Tobacco	Cigarettes per 1,000	\$8.00	Retail price
	Cigars per 1,000	\$1.00 + 15%	Cigarettes—retail price
	Manufactured tobacco, per lb.	\$1.15	Cigars—retail price
	Smokers accessories	10%	Other tobacco products
	Tobacco—raw leaf, per lb.	10¢	
Estates	(a) Size of estate (b) Size of individual succession (c) Relationship	1% to 20% of estate plus 2% to 34% of individuals' share	Direct line Collateral line Strangers
Alcoholic products	Domestic potable spirits—per gal.	\$12.00	Retail price
	Non-potable for use in the following:		Volume of retail package
	Medicine, etc.—gal.	\$1.50	
	Chemical compositions—gal.	15¢	
	Prescriptions—gal.	\$1.50	
	Imported spirits taken into bonded manufactory—gal.	30¢	
	Canadian brandy—gal.	\$10.00	
	Beer—gal.	38¢	
	Wines—7% or less of absolute alcohol by volume—gal.	25¢	
	—over 7% of absolute alcohol by volume—gal.	50¢	
	Champagne and sparkling wines—gal.	\$2.50	
Insurance companies	Premium income (British & foreign companies)	10%	Fire insurance premium income Premium income
Automobile licence			Operator Flat rate Weight  Wheelbase  Cylinders
Electric companies	Kilowatt hour exported	3/100 of 1¢	
Imports (Customs Tariff)	See detail		
Amusement			Admission price
Motor fuel			per gallon
Fuel oil			per gallon
Mining operations			Income (profit)
Logging operations			Income
Land transfer			Purchase price
Security transfer			Sale price—bonds, etc. Shares under \$1.00 \$1.00 to \$150.00 over \$150.00
Meals			Cost of meal
Hospital insurance			Per capita

<sup>1</sup> Excludes 2% Old Age Security Tax. (Maximum tax \$60.).<sup>2</sup> Includes 2% Old Age Security Tax.<sup>3</sup> For pari-mutuel betting see detail.



**Summary of Principal Taxes and Rates**  
**Federal and Provincial Governments**  
(For detail see Tables 1 to 10)

Provincial Governments									
Rates									
Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
...	...	...	...	2.3% to 12%	...	...	...	...	...
...	...	...	...	9%	11%	...	...	...	...
...	...	...	...	1/10 of 1%	1/20 of 1%	...	...	...	...
...	...	...	...	\$20 to \$50	\$20 to \$50	...	...	...	...
3%	...	...	3%	2%	...	...	3%	...	5%
...	10%	...	...	...	...	...	...	...	...
...	...	...	4¢ per 20	1/5¢ per cigarette	...	...	...	...	...
...	...	...	1¢ to 3¢	10%	...	...	...	...	...
...	...	...	10%	10%	...	...	...	...	...
...	...	...	...	estate share	estate share	...	...	...	...
...	...	...	...	1.4%-15% 1%-10%	2½%-14% 1½%-15%	...	...	...	...
...	...	...	...	4%-20% 1%-10%	5%-17% 2½%-13%	...	...	...	...
...	...	...	...	10%-30% 2%-5%	7½%-35%	...	...	...	...
...	10%	...	...	...	...	...	...	...	...
...	...	...	...	5¢ to 15¢	...	...	...	...	...
8%	...	Max ¼ of 1%	9/16 of 1%	¼ of 1%	1% or less	½ of 1%	1%	½ of 1%	Not exceeding 1%
2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
\$3.00	\$1.00	\$1.00	\$2.00	\$2.50	\$1.00	\$2.00	\$1.00	\$5.00	\$5.00
\$18.00	...	...	...	...	...	...	...	...	...
...	50¢/cwt.	64.8¢/cwt.	\$12.00 to \$32.00	70¢/cwt.	...	...	...	...	\$10.80 to \$58.50
...	...	...	...	...	...	\$9.00 to 100'' plus \$2.50 each additional 5''	\$10.00 to \$20.00	\$10.00 to \$20.00	...
...	...	...	...	...	\$3.00 to \$25.00	...	...	...	...
5¢	average of 10% <sup>3</sup>	5.2% to 10% <sup>3</sup>	average of 11% <sup>3</sup>	10% to 12.5%	10% <sup>3</sup>	1¢ to 10% <sup>3</sup>	... <sup>3</sup>	8¢ to 25¢	10% <sup>3</sup>
17¢	16¢	17¢	15¢	13¢	13¢ or 18½¢ <sup>4</sup>	11¢	12¢	10¢	10¢
5% <sup>5</sup>	...	6¢ per ton	7% to 9%	4% to 7%	6% to 12%	8%	3% to 12.5%	6	½¢
...	...	...	...	...	9%	...	...	...	10%
...	...	...	...	2.5%	½ of 1%	...	...	...	...
...	...	...	...	3¢ per \$100.00	3¢ per \$100.00	...	...	...	...
...	...	...	...	¼ of 1%	¼ of 1%	...	...	...	...
...	...	...	...	¼¢ to 4¢	¼¢ to 4¢	...	...	...	...
...	...	...	...	4¢ + ¼ of 1%	4¢ + ¼ of 1%	...	...	...	...
...	...	...	...	5%	...	...	...	...	...
...	...	...	...	...	...	...	\$20.00, \$5.00 & \$45.00 <sup>7</sup>	...	...

<sup>4</sup> Applicable to diesel fuel.<sup>5</sup> Iron mine 20%.<sup>6</sup> For explanation, see page 15.<sup>7</sup> 18 years and over—\$20.00; under 18 years—\$5.00; family maximum—\$45.00.

## PRINCIPAL TAXES AND RATES

## 1. Government of Canada

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Individuals	The Income Tax Act	R.S. 1952 c. 148	Taxable income	<p>Personal income tax schedule for 1958:</p> <p>11% on first \$1,000 of taxable income</p> <p>\$110 on \$1,000 plus 14% on next \$1,000</p> <p>250 " 2,000 " 17% " " 2,000</p> <p>590 " 4,000 " 20% " " 2,000</p> <p>990 " 6,000 " 24% " " 2,000</p> <p>1,470 " 8,000 " 28% " " 2,000</p> <p>2,030 " 10,000 " 33% " " 2,000</p> <p>2,690 " 12,000 " 38% " " 3,000</p> <p>3,830 " 15,000 " 43% " " 10,000</p> <p>8,130 " 25,000 " 48% " " 15,000</p> <p>15,330 " 40,000 " 53% " " 20,000</p> <p>25,930 " 60,000 " 58% " " 30,000</p> <p>43,330 " 90,000 " 63% " " 35,000</p> <p>65,380 " 125,000 " 68% " " 100,000</p> <p>133,380 " 225,000 " 73% " " 175,000</p> <p>261,130 " 400,000 " 78% on excess over \$400,000</p>	<p>Main exemptions and deductions from total income to arrive at "taxable income":</p> <p>For single status ..... \$1,000</p> <p>For married status ..... 2,000</p> <p>For dependent children under 16 years of age ..... 250 each</p> <p>For other dependents (as defined by law and including dependent children over 21 years of age if they are attending university) ..... 500 each</p> <p>Taxpayer over 65 years of age an additional ..... 500</p> <p>Charitable donations — up to 10% of income</p> <p>Medical expenses in excess of 3% of income up to a maximum of:</p> <p>\$1,500 for single person</p> <p>2,000 for married person</p> <p>500 for each dependent</p> <p>2,000 for all dependents</p> <p>In lieu of claiming deductions for charitable donations, medical expenses, trade union dues and professional membership dues an individual may instead claim a standard deduction of \$100 and file no receipts.</p> <p>Individuals who reside, are employed or carry on business in a province which levies a tax on personal incomes may deduct 10% from their federal tax.<sup>1</sup></p> <p>Also see note under corporation income tax.</p> <p>Maximum tax \$60</p> <p>Deductions from total investment income:</p> <p>\$2,400 or the total of personal exemptions whichever is greater. See note under individuals income tax re personal exemptions.</p> <p>Excludes rental income from real property.</p> <p>Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in a province which levies a tax on corporation incomes<sup>2</sup>. Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.</p>
			Taxable income	an additional tax of 2% (Old Age Security Tax)	
			Investment income	an additional tax of 4%	
Corporations			Taxable income of corporations resident in Canada or doing business in Canada.	<p>(a) 18% of the amount taxable, if the amount taxable does not exceed \$25,000, and</p> <p>(b) \$4,500 plus 45% of the amount by which the amount taxable exceeds \$25,000.</p>	
			Taxable income	an additional tax of 2% (Old Age Security Tax)	
Non-resident			Withholding tax on income earned in Canada:		Exemptions:
			(a) Dividends of wholly-owned subsidiary paid to parent company abroad.	5%	Interest on Government of Canada bonds
			(b) Interest on provincial bonds.	5%	Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency
			(c) Other interest, dividends, rentals, etc.	15%	Income covered by terms of a tax treaty such as that with the United Kingdom
Gift tax			Aggregate value of gift	Graduated from 10% on gifts up to \$5,000 to 28% on gifts over \$1,000,000	A gift of \$1,000 or less to any one person, and a gift to a charitable organization or a Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transfer between husband and wife or from parent to child.
Succession duty	Dominion Succession Duty Act <sup>3</sup>	R.S. 1952 cc. 89,317	<p>(a) Size of estate</p> <p>(b) Size of individual succession</p> <p>(c) Relationship of beneficiary to the deceased</p>	1% to 20% of estate plus 2% to 34% depending on individual's share and relationship	Main exemptions <sup>4</sup> :
					Estates not exceeding \$50,000
					Individuals bequests up to \$1,000
					Bequests to non-profit charitable organizations in Canada
					Gifts to the federal, provincial or municipal governments
					Gifts completed more than three years prior to death
					Deductions for successions that are dutiable:
					Widow ..... \$20,000
					Dependent children ..... 5,000 each
Customs duties	Customs Tariff	R.S. 1952 cc. 60,316	Mainly ad valorem <sup>5</sup> with some specific rates	Three main sets of rates:	Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to any particular item may be obtained from the Department of National Revenue.
				British preferential (lowest)	
				Most-favoured — nation — under special agreements with various countries	
				General — apply to all other imports	

<sup>1</sup> Legislation proposed but not enacted at date of publication will increase this deduction to 13% for the 1958 taxation year.

<sup>2</sup> See commentary, page 4, Section II, re Dominion-Provincial Tax Rental Agreement.

<sup>3</sup> For further information, see Canada Year Book 1956, pages 1064-1068.

<sup>4</sup> If the estate exceeds \$50,000, the whole is dutiable. This amount is an exemption not a deduction. The initial rate is determined by the "aggregate net value" of the estate which is the value of the total estate remaining after a deduction has been made for reasonable funeral expenses and certain debts. To the initial rate is added a second rate which depends on the "dutiable value" of each individual succession and on the relationship of the beneficiary to the deceased. The "dutiable value" is the value of the bequest after the exemptions are taken into account. The total rate is then applied in calculating the tax on the bequest. When an estate is over \$50,000, there is a provision that the amount of the duty payable will not reduce the estate below \$50,000. A reduction of 50% of Federal duties is allowed in respect of property on which provincial succession duty has been paid.

<sup>5</sup> See note 2 on following page.

## I. Government of Canada — Concluded

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
General Sales Tax	Excise Tax Act <sup>1</sup>	R.S. 1952 cc. 100, 320 S. 1957-58 C. 14	ad valorem <sup>2</sup>	8%	Exemptions include: Equipment used directly in process of manufacture or production Most building materials, foodstuffs and fuels Most products of farms, forests, fisheries and mines Materials used by public hospitals Books, magazines, newspapers and materials used in their production Certain items purchased by municipalities
			ad valorem (Old Age Security Tax)	2%	
Special Excise Tax <sup>3</sup> :					
Automobiles			ad valorem	7½%	
Radios, phonographs and T.V. sets			ad valorem	15%	
Jewellery, clocks, watches			ad valorem	10%	
Toilet articles and cosmetics			ad valorem	10%	
Playing cards			per pack	20¢	
Tobacco and smokers' accessories <sup>4</sup>					
Cigarettes			per 5	2¢	
Cigars			ad valorem	15%	
Lighters and matches			ad valorem	10%	
Pipes, cigarette holders, etc.			ad valorem	10%	
Tobacco—manufactured			per pound	80¢	
Wines					Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.
Wines of all kinds containing 7% or less of absolute alcohol by volume			per gallon	25¢	
Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits			per gallon	50¢	
Champagne and sparkling wines			per gallon	\$2.50	
Insurance Companies					Excluding insurance against marine risks.
British or foreign companies			net premium	10%	
Tobacco <sup>4</sup> —on domestic production	Excise Act	R.S. 1952 cc. 99,319			Not levied on imports, but the customs tariff on these products is set at a rate to take into account the taxes levied on domestic production.
Manufactured tobacco excluding cigarettes			per pound	35¢	
Cigarettes weighing not more than 2½ lb.			per 1,000	\$4.00	
Cigarettes weighing more than 2½ lb.			per 1,000	\$5.00	
Cigars			per 1,000	\$1.00	
Canadian raw leaf tobacco when sold for consumption			per pound	10¢	
Alcoholic Products					These duties do not apply to denatured alcohol for use in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of vinegar, to certain spirits used to treat domestic wine, and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax.
Domestic potable spirits on the strength of proof distilled in Canada			per gallon	\$12.00	
Non-potable spirits used in the manufacture of:					
Medicines, extracts, pharmaceutical preparations, etc.			per gallon	\$1.50	
Approved chemical compositions			per gallon	15¢	
Spirits sold to druggists and used in preparation of prescriptions			per gallon	\$1.50	
Imported spirits taken into bonded manufactory, in addition to other duties			per gallon	30¢	
Canadian brandy			per gallon	\$10.00	
Beer			per gallon	38¢	
Electric companies	Exportation of Power and Fluids and Importation of Gas Act	S. 1955 c. 14	Kilowatt hour of electrical energy exported	3/100 of 1¢	

<sup>1</sup> Certain other items are taxed under the Excise Tax Act. For details of these, see Schedule I, Excise Tax Act.

<sup>2</sup> An "ad valorem" tax is levied as a percentage of the value of the goods. For imported goods, the value for tax purposes is the value as it would be determined for purposes of calculating an ad valorem duty upon importation, and includes the amount of the customs duty. For goods manufactured in Canada, the tax is levied on the manufacturer's sale price which for tobacco and alcoholic products includes the excise duties. Where an article is subject to the general sales tax and to the excise tax, both taxes apply separately to the same value.

<sup>3</sup> In addition to the General Sales Tax.

<sup>4</sup> Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes—\$8.00 per thousand (or 16¢ per pack of 20 cigarettes) plus the 10% sales tax on the manufacturer's price.

Manufactured tobacco—\$1.15 per pound plus the 10% sales tax on the manufacturer's price.



**II. Provincial Governments**  
**TABLE 1. Newfoundland**

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	R.S. 1952, c. 41 S. 1954 c. 68	retail price	3%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, flour, milk, salted meats and certain other food items, meals priced at 17¢ or less, and sales less than 17¢.
Amusements	Cancer Control Tax Act	S. 1953, c. 40	admission per person 16 years and over	5¢	Church and school functions exempt
Motor fuel	Gasoline Tax Act	R.S. 1952, c. 38 S. 1955 c. 58 S. 1956 c. 22	per gallon	17¢	Exemptions are allowed for use in operation of vessels or boats (non-pleasure), tractors used for logging or agricultural purposes, power saws used for logging purposes, government departments, municipalities, aircraft and export from Province.
Insurance	The Insurance Companies Tax Act	S. 1957 c. 76	premium income	2%	Exemption for marine insurance and annuity contracts.
Fire insurance	Insurance Premium (Tax) Act	R.S. 1952, c. 39	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	R.S. 1952, c. 43	net income	Iron — 20% Other — 5%	
Automobiles	Highway Traffic Act	R.S. 1952, c. 94	flat rate operator	\$18.00 \$3.00	Reduced rates are as follows: Aug. 1 to Nov. 30 — \$12.00 Dec. 1 to Jan. 31 — 6.00 Expiry date March 31.

**TABLE 2. Prince Edward Island**

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	S. 1952, c. 3	admission price pari-mutuel betting pool	10% (Av.) 5%	
Motor fuel	Gas Tax Act	R.S. 1951, c. 69	per gallon	16¢	Refunds to fishermen, farmers, exporters of gasoline from the Province, stationary engines operated for manufacturing or industrial purposes — 11¢ per gallon.
Tobacco	Health Tax Act	R.S. 1951, c. 71	retail price	10%	
Alcoholic beverages			price of all purchases from government liquor stores	10%	
Automobiles	Highway Traffic Act	R.S. 1951, c. 73	weight per 100 lb. operator	50¢ \$1.00	Expiry date March 31. Reduced rates apply later in year.
Insurance	The Premium Tax Act	S. 1957 c.c. 27, 28	premium income	2%	

**TABLE 3. Nova Scotia**

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	R.S. 1954, c. 288	admission price pari-mutuel betting pool	Over 30¢ 5.2% to 10% 6.5% or 10.5%	Racing Commission may deduct 4% commission if remitted within 7 days
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 109 S. 1955 c. 26	per gallon	17¢	Exemptions to fishing boats, farm services, ferry and coastal boats, cities and towns (where fuel is used in city or town trucks, fire department vehicles, tractors, air compressors, and other vehicles used solely for city or town purposes).
Fire insurance	Fire Prevention Act	R.S. 1954, c. 101	premium income	Not to exceed ¼ of 1%	Determined by Governor in Council
Insurance	Insurance Premiums Tax Act.	S. 1957 c. 4	premium income	2%	Exemption for marine insurance and annuity contracts.
Automobiles	Motor Vehicle Act	R.S. 1954, c. 184	per 100 lb. operator	64.8¢ min. \$10.80 \$1.00	Expiry date March 31
Long distance telephone calls	Corporations Tax Act	R.S. 1954, c. 57	toll of 25¢ or more shall in respect of each such message pay a tax of 5¢ for each 50¢ or fraction of 50¢ of the said toll	5¢	This is the only part of the Corporations Tax Act which was not suspended by the 1952 Dominion-Provincial Tax Agreement.
Mining operations	Gypsum Mining Income Tax Act	R.S. 1954, c. 114	Earnings calculated at a fixed rate	Effective rate 6¢ per ton	

TABLE 4. New Brunswick

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	R.S. 1952, c. 213 S. 1954 c. 78 S. 1956 c. 61	retail price	3%	Exemptions are given to fuel, agricultural feeds and seeds, orthopaedic appliances, production machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated into goods for sale, purchases of foodstuffs, drugs, machinery and implements for fishing and farming, children's clothing and footwear, books, school supplies, tobacco, goods sold for consumption outside the province, all purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	R.S. 1952, c. 228	admission price	11% (average)	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Motor fuel	Gasoline Sales Tax Act	S. 1954 c. 42	pari-mutuel betting pool	5%	
Diesel fuel			per gallon	15¢ 15¢	
Tobacco	Tobacco Tax Act	R.S. 1952, c. 231 S. 1954 c. 84	retail selling price	1/5 of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢; 2¢ per cigar priced from 20¢ to 29¢; 3¢ per cigar priced at 30¢ or over. 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	R.S. 1952, c. 86	premium income	9/16 of 1%	Exemption for marine insurance and annuity contracts.  Graduated reductions are allowed the various categories effective: July 1 - reductions from \$2.50 to \$7.50 Oct. 1 - further reductions from \$2.50 to \$7.50 Expiry date Dec. 31
Insurance	Premium Tax Act	S. 1957, c. 14	premium income	2%	
Automobiles	Motor Vehicle Act	S. 1955 c. 13	weight	Not more than 1,625 lbs. - \$12.00 More than 1,625 lbs. up to 1,875 lbs. - \$12.50 For every 250 lbs. increase in weight above 1,875 lbs. an additional amount of \$1.50 up to category 4,875 lbs. - 5,000 lbs. - \$32.00 \$2.00	
Mining operations	Mining Income Tax Act	S. 1954, c. 10 S. 1955 c. 27	operator profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	

TABLE 5. Quebec

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	R.S. 1941, c. 88	retail price	2%	See municipal section also. Exemptions are allowed on foodstuffs, children's clothing and footwear, farm implements and tools, fishing apparatus, drugs, beer, tobacco, sales to Federal and Provincial Governments, sales for consumption outside the Province and all sales of 10¢ or less.
Amusements	Amusement Tax Act	S. 1957-58 c. ....	admission price	Other than cinemas - 12.5% Cinemas: Over \$1.00 - 12.5% Not over \$1.00 - 10%	The tax on the admission price is at the rate of 10% and is divided on a 50/50 basis between the Province and the municipality. In addition the Province levies a surtax equal to 25% of the tax imposed on the admission price but for cinemas this surtax applies only on admission prices over \$1.00. Municipalities retain 2% of the surtax, to indemnify it for its costs.

## PRINCIPAL TAXES AND RATES

TABLE 5. Quebec — Concluded

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Race-meetings	License Act	R.S. 1941, c. 76	pari-mutuel betting pool	5.5% and up	
Motor fuel	Gasoline Tax Act	R.S. 1941, c. 83 S. 1950-51 c. 15	per gallon	13¢	Refunds are allowed for the operation of farm tractors, fishing boats, stationary engines, manufacturing processes, fire pumps and aerial navigation.
Tobacco	Tobacco Tax Act	R.S. 1941, c. 87 S. 1955-56 c. 52	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	1/5¢ per cigarette 10% 10%	No tax on leaf tobacco
Alcoholic beverages	Alcoholic Liquor Act (Tax known as Unemployment Tax)	R.S. 1941, c. 255	up to 13 ounces from 14 oz. to 27 oz. over 27 oz.	5¢ 10¢ 15¢	On spirits purchased in government liquor stores
Meals	Hospital Duty Act	R.S. 1941, c. 89 S. 1944 c. 21	levied on meals costing over 59¢	5%	Paid over to Public Charities Fund
Succession duties	Quebec Succession Duties Act	R.S. 1941, c. 80 S. 1943 c. 18 S. 1952-53 c. 45	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 1.4% to 15% 4% to 20% 10% to 30% On individuals share in estate 1% to 10% 1% to 10% 2% to 5%	Exemptions: Direct Line — aggregate value of estate less than \$10,000; aggregate value passing to one and the same person not exceeding \$10,000. Each child in the first degree under 25 years of age \$1,500. Collateral Line — aggregate value of estate not exceeding \$1,000; aggregate value passing to one and the same person not exceeding \$1,000.
Land transfer	Property Transfer Duty Act	R.S. 1941, c. 79	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts.
Security transfer	Security Transfer Tax Act	R.S. 1941, c. 78 S. 1944 c. 19	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 1/10 of 1% per share " \$1 to \$ 5 1/4¢ " " " 5 to 25 1¢ " " " 25 to 50 2¢ " " " 50 to 75 3¢ " " " 75 to 150 4¢ " " " over \$150 4¢ " " plus 1/10 of 1% of value in excess of \$150	
Fire insurance	Fire Prevention Act	R.S. 1941, c. 151	premium income	1/4 of 1%	
Corporations	Corporation Tax Act	S. 1947, c. 33 S. 1957 c. 19	income paid up capital place of business	9% 1/10 of 1% \$20 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including trust companies, insurance, loan, navigation, telegraph, telephone, and railway companies.
Mining operations	Quebec Mining Act	R.S. 1941, c. 196	income	4% on amount over \$10,000 to \$1,000,000 5% " " " \$1,000,000 to \$2,000,000 6% " " " \$2,000,000 to \$3,000,000 7% " " " \$3,000,000	
Automobiles	Motor Vehicle Act	R.S. 1941, c. 142	per 100 lb. operator	70¢ \$2.50	Expiry date Feb. 28
Individuals	Provincial Income Tax Act	S. 1954, c. 17 S. 1957-58 c. 25	taxable income	2.3% on first \$1,000 of taxable income 2.3% on next \$1,000 2.9% " " 2,000 3.3% " " 2,000 3.9% " " 2,000 4.5% " " 2,000 5.3% " " 2,000 6.0% " " 3,000 6.8% " " 10,000 7.5% " " 15,000 8.3% " " 20,000 9.0% " " 30,000 9.8% " " 35,000 10.5% " " 100,000 11.3% " " 175,000 12.0% on excess over 400,000 To the tax computed according to the above rates must be added all or part of the additional 3% deduction from federal income tax for 1958, depending on the percentage of the taxpayer's provincial income tax of his federal income tax. See S. 1957-58, 6-7 Elizabeth II, chapter 25, Section 41(a).	Exemptions and deductions from total income to arrive at "taxable income": For single status \$1,500 For married status 3,000 For dependent children qualified for family allowance \$250 each For other dependents including children not qualified for family allowance and those over 21 years attending university full time ..... \$500 each For deductions re charitable donations, medical expenses, etc. see Government of Canada, R.S. 1952, c. 148, sec. 27.



TABLE 6. Ontario

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Hospital Tax Act	R.S. 1950, c. 170 S. 1955 c. 31	admission price	10%	Tickets up to 25¢ and certain live stage and concert shows in which Canadian talent is used exclusively are exempt.
Race-meetings	Race Track Tax Act	R.S. 1950, c. 327	pari-mutuel betting pool	6%	
Motor fuel	Gasoline Tax Act	R.S. 1950, c. 157 S. 1957 c. 40	per gallon	13¢	
Diesel fuel	Motor Vehicle Fuel Tax Act	S. 1956 c. 49 S. 1958 c. ....	per gallon	18½¢	Farmers and commercial fishermen receive full refund, others receive refunds at 11¢ per gallon, on gasoline used other than for motor vehicles on highways.
Succession duties	Succession Duty Act	R.S. 1950, c. 378	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 2½% to 14% 5 % to 17% 7½ to 35% On individuals share in estate 1½% to 15% 2½% to 13%	Exemptions: Direct Line — aggregate value of property less than \$50,000; aggregate value of property passing to one person less than \$50,000. Collateral Line — aggregate value of property less than \$10,000; aggregate value of property passing to one person less than \$10,000. Strangers — aggregate value of property less than \$5,000. Total tax for direct line subject to surtax of 15% Total tax for collateral line subject to surtax of 20% Total tax for strangers subject to surtax of 25%
Land transfer	Land Transfer Tax Act	R.S. 1950, c. 198	purchase price	1/5 of 1%	Bonds and debentures, 3¢ for every \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — 1/10 of 1% of value " \$1 to \$5 — 1/4¢ per share " \$5 to \$25 — 1¢ " " " \$25 to \$50 — 2¢ " " " \$50 to \$75 — 3¢ " " " \$75 to \$150 — 4¢ " " " over \$150 — 4¢ per share plus 1/10 of 1% of value in excess of \$150
Security transfer	Security Transfer Tax Act	R.S. 1950, c. 352	Sale price of securities transferred		
Fire insurance	Fire Marshals Act	R.S. 1950, c. 140 S. 1957 c. 37	premium income	Not in excess of 1%	These are the general rates. There are certain classes of companies whose rates and/or bases of tax vary from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to 2% tax based on premium income, but are not taxed on paid-up capital and places of business. * Payable only to extent that these taxes exceed a tax based on income.
Corporations	Corporations Tax Act, 1957	S. 1957, c. 17	Income Paid-up capital Place of business	11% 1/20 of 1%* \$20 to \$50*	
Mining operations	Mining Tax Act	R.S. 1950, c. 237 S. 1957 c. 72	profit	6% on amount over \$10,000 to \$1,000,000 11% " " " \$1,000,000 to \$5,000,000 12% " " " \$5,000,000	Expiry date Dec. 31
Logging operations	Logging Tax Act	R.S. 1950, c. 216 S. 1957 c. 65	income	9% on income in excess of \$10,000	
Automobiles	Highway Traffic Act	R.S. 1950, c. 167 S. 1957 c. 44	cylinders	4 cylinders, if motor vehicle manufactured in or before 1933..... \$ 3.00 4 cylinders, if motor vehicle manufactured after 1933..... 10.00 6 cylinders, up to and including 28 h.p. .... 10.00 6 cylinders, over 28 h.p. .... 15.00 8 cylinders, up to and including 35 h.p. .... 15.00 8 cylinders, over 35 h.p. to 45 h.p. .... 20.00 8 cylinders, over 45 h.p. .... 25.00 12 cylinders ..... 25.00 16 cylinders ..... 25.00	
			operator	\$1.00	

## PRINCIPAL TAXES AND RATES

TABLE 7. Manitoba

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Tax Act	R.S. 1954, c. 4 S. 1958 c. .... S. 1955, c. 24 S. 1956 c. 26	admission price pari-mutuel betting pool per gallon	61¢ to 64¢ - 1¢, 65¢ to 67¢ - 3¢, 68¢ to 70¢ - 5¢, over 70¢ - 10%.  10% 11¢	Exemptions are allowed for admission prices of 60¢ or less
Motor fuel	Gasoline Tax Act				Exemptions are allowed for the operation of agricultural machinery, propelling aircraft, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
	The Motive Fuel Users Act <sup>1</sup>	R.S. 1954 c. 172 S. 1956 c. 44	per gallon	11¢	Total exemption for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery; partial exemption as set out in the Act.
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	1/3 of 1%	
Insurance	The Insurance Corporations Tax Act	S. 1957 c. 32	premium income	2%	Exemption for marine insurance and annuity contracts
Mining operations	Mining Royalty and Tax Act	R.S. 1954, c. 169	income	8%	This tax is imposed on income in excess of \$10,000. During first year of production the tax is 6% and during second year 7%.
Automobiles	Mineral Taxation Act Highway Traffic Act	R.S. 1954, c. 19 R.S. 1954, c. 112	assessed value of crude oil wheel base	8 mills	In, on, or under land in a designated producing area. Reductions are allowed as follows: 15th May to 30th September 5/6 of stated fee 1st October to 31st January 1/2 of stated fee 1st February to end of February 1/4 of stated fee.
			operator	\$2.00	Expiry date Feb. 28 Licence good for two years.

<sup>1</sup> "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.

TABLE 8. Saskatchewan

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Hospitalization Tax Act	R.S. 1953, c. 61	retail price	3%	Exemptions are allowed on food and drink (non-spirituous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.
Race-meetings	Horse Racing Regulation Act	R.S. 1953, c. 349	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	R.S. 1953, c. 62	per gallon	12¢	Exemptions are allowed for farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.
Hospital insurance	Health Services Act	R.S. 1953, c. 231	annual personal or family charge	Adult \$20.00 Child under 18 years 5.00 Maximum per family 45.00	
Fire insurance	Fire Prevention Act	S. 1954, c. 85 S. 1957 c. 92	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	S. 1957, c. 23	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	The Mineral Resources Act	R.S. 1953, c. 47	income	3% on amount over \$10,000 to \$100,000 5% " " " \$100,000 to \$500,000 7% " " " \$500,000 to \$1,000,000 12 1/2% " " " \$1,000,000 or 5% of the market value of mineral content of ore sold during such calendar year (whichever is the lesser).	These rates apply only to quartz mining and to mines commencing or recommencing operations after January 1, 1947. Mines in operation prior to January 1, 1947 will pay the same rate that is given for profits in excess of \$1,000,000.
Automobiles	Vehicles Act	R.S. 1953, c. 344	wheel base	Not exceeding 110" - \$10.00 Exceeding 110" but not 120" - 15.00 " 120" - 20.00	Expiry date March 31.
			operator	\$1.00	

TABLE 9. Alberta

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	R.S. 1955 c. 13	admission price pari-mutuel betting pool	8¢ to 25¢  5%	Exemptions are allowed for admissions not exceeding 65 cents, and for certain entertainments including agricultural fairs, rodeos, skating and hockey rinks, and for religious or charitable purposes.
Motor fuel	Fuel Oil Tax Act	R.S. 1955 c. 125	per gallon	10¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Mining operations	Mineral Taxation Act	R.S. 1955 c. 203	assessed value of all minerals and flat rate per acre of land	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land — not to exceed 5¢ per acre of land. Minimum 25¢.	
Fire insurance	Fire Prevention Act	R.S. 1955 c. 115	premium income	1/3 of 1%	
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 35	premium income	2%	Exemption for marine insurance and annuity contracts.
Automobiles	Vehicle and Highway Traffic Act	R.S. 1955 c. 356	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " 120" — 20.00	Reductions are allowed: 40% — Oct. 1 75% — Jan. 1 Expiry date Mar. 31. Licence good for 5 years.
			operator	\$5.00	

TABLE 10. British Columbia

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	R.S. 1948, c. 333 S. 1953 c. 36 S. 1954 c. 48	retail price	5%	Exemptions are allowed for foodstuffs, motor and heating fuels, farm machinery and supplies, fishing apparatus, drugs, sales to the Federal Government, sales for consumption outside of Province, sales less than 15¢, certain children's clothing and footwear, and meals priced at \$1.00 or less.
Amusements	Hospital Construction Aid Tax Act	R.S. 1948, c. 323 S. 1956 c. 45	admission price	10%	This tax provides hospital insurance for every bona fide resident of the Province subject to a daily charge of \$1.00 during hospitalization.
Race-meetings	Pari-mutuel Betting Tax Act	R.S. 1948, c. 330	pari-mutuel betting pool	12%	Proceeds deposited in Hospital Construction Fund.
Motor fuel	Gasoline Tax Act	R.S. 1948, c. 327	per gallon	10¢ (1¢ on gasoline used in aircraft)	Refund of 9¢ per gallon allowed for operation of logging trucks off-highway, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans.
	Coloured Gasoline Tax Act	R.S. 1948 c. 324	per gallon	1¢	May only be used in motor boats, stationary engines, portable engines and tractors on off-highway use, logging trucks used exclusively off-highways, railway cars and track operated motor vehicles, and industrial purposes.
Fuel oil	Fuel Oil Tax Act	R.S. 1948, c. 326	per gallon	1/2¢	
Fire insurance	Fire Marshal Act	R.S. 1948, c. 124	premium income	Not to exceed 1%	Determined by the Lieutenant-Governor in Council
Insurance	Insurance Premiums Tax Act	S. 1957, c. 58	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Tax Act	R.S. 1948, c. 329 S. 1953 (2nd) c. 34	income	10% on income derived from mining operations in excess of \$25,000	Exempt new mines from tax for first three years of production.
Logging operations	Logging Tax Act	S. 1953, (2nd), c. 33	income	10% on income derived from logging operations in excess of \$25,000	
Automobiles	Motor Vehicle Act	S. 1957 c. 39	net weight	1,500 lbs. or less — \$10.80 1,501 " — 2,000 lbs. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50 \$5.00	Expiry date Feb. 28. Reduced one-twelfth each month to a minimum fee of \$2.00
			operator	\$5.00	Licence good for 5 years.



## Summary, by Provinces, of Principal Taxes Levied by Municipalities

Taxes	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
Real Property .....	1	†	†	†	†	†	†	†	†	†
Personal property .....	2	†	†	†	...	...	3	...	†	...
Business <sup>4</sup> .....	†	5	6	†	†	†	†	†	†	7
Household .....	...	...	6	...	3	...	...	...	...	...
Occupancy .....	...	...	6	8	...	...	...	...	...	...
Rental .....	...	...	...	...	3	...	...	...	...	...
Sales .....	9	...	...	...	10	...	11	12	...	...
Amusement .....	†	...	...	...	13	...	...	†	...	...
Poll .....	†	†	†	†	3	3	3	3	3	...

<sup>1</sup> Cities of St. John's and Corner Brook and some of the larger towns.<sup>2</sup> Levied on stock-in-trade and known as the Stock Tax.<sup>3</sup> Of limited application.<sup>4</sup> In some instances business licences are applied instead of, or as a supplement to, a business tax.<sup>5</sup> City of Charlottetown.<sup>6</sup> City of Halifax.<sup>7</sup> Cities of Vancouver, New Westminster and Victoria.<sup>8</sup> City of Fredericton.<sup>9</sup> On fuel oil, gasoline and coal sales.<sup>10</sup> Provincial legislation permits municipal and school corporations to levy sales taxes which, by agreement, are collected by the province and remitted by it to the corporations.<sup>11</sup> On electricity and gas accounts in the city of Winnipeg.<sup>12</sup> On electricity accounts in urban municipalities.<sup>13</sup> Tax levied by the province and shared with the municipalities.

† General application.

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city**1	20%	...	20%	Water tax—Various rates	Real property — Rental value Business — Rental value Water — Rental value	Sales tax — 1¢ per gallon on fuel oil sales Amusement tax — 10% of admission price
Corner Brook, city	11.5 mills	...	¾ of 1% to 10%	...	Real property — Real value Business — Real value buildings only	Poll tax — Non-property owners 21 years and over pay \$5 per year Amusement tax—10¢ per person
Prince Edward Island*						
Charlottetown, city	27.5 mills	27.5 mills	27.5 mills	...	Real property — 66 2/3% of real value Personal property — 66 2/3% of real value Business — Various %'s of real value for different businesses	Education tax—\$25 per year on all males 21 to 60 and \$12 per year on all females 21 to 55 who are earning \$1,000 or over per year
Nova Scotia*						
Halifax, city**	Property of a residential character 17.5 mills Property of a business character 47.5 mills	...	47.5 mills	Household tax 17.5 mills Occupancy tax 17.5 mills	Real property — Real value Business — 50% of real value Household — 10% of real value Occupancy — 25% of real value if occupancy is for any purpose other than residential or business.	Poll tax—All residents over 21 years earning in excess of \$1,200 per year are taxed at a rate of \$20 per year

See page 26 for footnotes.

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Basis of assessed valuations and percentages taxed	Other taxes
	Mill or percentage rates on assessed valuations taxed					
	Real property	Personal property	Business	Other		
Nova Scotia* — Concluded						
Glace Bay, town	100 mills	100 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — Ratepayers pay \$2 per year. Non-ratepayers 18 to 60 years pay \$20 per year
Sydney, city	97.2 mills	97.2 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — All males and females 21 to 60 years — rates as follows: assessed under \$300 — \$8; assessed \$300 or over — \$4; not assessed — \$15

## New Brunswick\*

Saint John Metropolitan Area: Saint John, city	67.4 mills	67.4 mills	67.4 mills	...	Real property — Real value Personal property — Real value Business — Real value	Poll tax — \$20.00 per year for all persons 21 to 65 years except unemployed females
Lancaster, city	Average rate 52.8 mills	Average rate 52.8 mills	...	...	Real property — Real value Personal property — Cars and trucks — 60% of real value — Other — 75% of real value	Poll tax — All employed persons 21 to 60. Males \$12.66 to \$21.22, females \$10.00
Fredericton, city	52 mills	Motor vehicles only — at various rates	52 mills	Occupancy 52 mills	Real property — Real value Personal property — Vehicles at fixed rates Business — Various %'s of real value for different businesses Occupancy — 10% of real value if home owner — Rental value	Poll tax — All male residents 21 years and over not assessed occupancy tax, pay \$15 per year. All other residents pay \$10 per year with some exceptions
Moncton, city	42 mills	42 mills	42 mills	...	Real property — Real value Personal property — Real value Rental — Business — Rental value or 10% real value	Poll tax — All males and females 21 to 65 years who are employed pay \$15 per year with some exceptions

## Quebec

Municipality	Real property	Business	Other	Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
Montreal Metropolitan Area: Montreal, city <sup>2</sup> (May 1, 1958 to April 30, 1959)	Catholic 23.197 mills Protestant and Jewish 27.197 mills neutral 31.697 mills, 8% surtax except on school taxes	General rate 10.25%. Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches. 8% surtax is imposed on above rates	Water tax — General rate 6.63% of annual rental value <sup>3</sup> , 8% surtax on water rates	Real property — Real value Business — Rental value	Municipal 2% schools 2% on retail sales	This tax is levied by province and shared with municipalities	...
Jacques Cartier, city	Catholic Protestant and neutral 27 mills	60 mills	Water rate — residential \$30 per year; commercial and industrial metered at different rates; garbage rate \$5.50 a year on each dwelling	Real property — Real value Business — Rental value	...	For detail see provincial section	...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Continued							
Montreal Metropolitan Area — Continued: Lachine, city	Catholic (Lachine) 27.4 mills Catholic (St. Sacrement) 23.4 mills Protestant 26.9 mills neutral 31.4 mills	8½%	Water tax — residential rate 8% commercial rate 7% of annual rental also metered with a \$25 per year minimum charge per dwelling	Real property — Real value Business — Rental value	Municipal 2% schools 2% on retail sales		...
LaSalle, city	Catholic 17.5 mills Protestant 22 mills neutral 26.5 mills	5% also special taxes on different businesses	..	Real property — Real value (re-assessed for 1958) Business — Rental value Maximum tax \$3,000. Maximum special tax \$200.	Municipal 2% schools 2% on retail sales		...
Outremont, city	Catholic St. Viateur parish 23 mills Ste. Madeleine parish 20.5 mills Protestant 27 mills neutral 31.5 mills	½% on manufacturers and wholesalers, 8½% on retailers	..	Real property — Real value Business — Assessed valuation of real property for manufacturers and wholesalers, rental value for retailers and others	Municipal 2% schools 1% on retail sales	This tax is levied	...
St. Laurent, city	Catholic 13.2 mills Protestant 20.2 mills neutral 24.7 mills	8%	Water metered at different rates	Real property — 75% of real value (re-assessed for 1958) Business — Rental value	Municipal 2% schools 1% on retail sales	by province and shared	...
St. Michel, city	Catholic 17 mills Protestant 21 mills neutral 25.5 mills	...	Water rate — 7½% of annual rental value and also metered	Real property — Real value	Municipal 2% schools 2% on retail sales	with municipalities	...
Verdun, city	Catholic 20.5 mills Protestant 22.5 mills neutral 27 mills	11%	Water rate 8%	Real property — Real value (re-assessed for 1958) Business — Rental value Water — Rental value	Municipal 2% schools 2% on retail sales	For detail see provincial section	...
Westmount, city	Catholic 31.5 mills Protestant and Jewish 34.5 mills neutral 39 mills (Includes special rate of 2 mills on land values only.)	8½%	..	Real property — Real value Business — 80% of rental value	Municipal 2% schools 1% on retail sales		...
Montreal North, town	Catholic 22.3 mills Protestant 26.3 mills neutral 30.8 mills	...	Water rate 7½% annual rental value	Real property — Real value	Municipal 2% schools 2% on retail sales		...
Mount Royal, town	Catholic 22 mills Protestant 30 mills neutral 34.5 mills	8.5 mills	..	Real property — Real value Business — Rental value	Municipal 2% schools 2% on retail sales		...



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll	
	Real property	Business	Other					
Quebec — Continued								
Montreal Metropolitan Area—Concluded: Pointe Claire, town	Catholic 19.5 and 18 mills Protestant and neutral 24 mills	..	Water metered	Real property	— 80% of Real value (re-assessed for 1958)	Municipal 2% schools 1% on retail sales		...
Quebec Metropolitan Area: Quebec, city (May 1, 1958 to April 30, 1959)	Catholic 20.4 mills Protestant 20.4 mills neutral 22.9 mills (Includes special rate of 2.4 mills)	18%	Water rate 72¢ per \$100	Real property Business Water	— Real value (re-assessed for 1958-59) — Rental value — Rental value	Municipal 2% schools 2% on retail sales		...
Levis, city (May 1, 1958 to April 30, 1959)	11.5 mills	..	Water rate — \$25 per dwelling	Real property Business	— Real value — Rental value	Municipal 2% schools 1% on retail sales	This tax is levied by province and shared with municipalities	...
Sillery, city	Catholic 18.1 mills Protestant 18.6 mills neutral 18.1 mills	15 mills	...	Real property Business	— 60 to 65% of real value (re-assessed for 1958) — 60 to 65% of rental value	Municipal 2% schools 2% on retail sales		...
Pointe de la Madeleine, city	Catholic Protestant and neutral 33 mills	Licences	Personal Property tax 33 mills Water metered	Real property Personal property	— Real value — Real value	Municipal 2% schools 1% on retail sales		...
Victoriaville, city	Catholic Protestant and neutral 35 mills	Licences and ½ of 1%	Personal Property tax 35 mills	Real property Business Personal property	— 40% of real value — Real value of stock-in-trade — Real value of machinery and equipment	Municipal 2% schools 1% on retail sales	For detail see provincial section	..
Granby, city	Catholic 26.2 mills Protestant 24.2 mills neutral 26.3 mills	6%	Water rate—\$20 annual rate per dwelling and 6% of annual rental value for businesses. Tenants 4% annual rental value. Garbage \$5.20 per dwelling	Real property Business	— 70% of real value — Rental value	Municipal 2% schools 1% on retail sales		All males 21 years and over pay \$5 per year
Shawville, city (May 1, 1958 to April 30, 1959)	Catholic and Protestant 47.7 mills	5 mills	Water rate 5 mills also a fixed charge of \$10 per dwelling	Land Buildings, etc. Business Water	— 60% of the real value — 45% of real value — Stock-in-trade — 50% of rental value	...		...
St-Jovite, city	33.5 mills	Licences also 2/5 of 1%	Water rate — \$24 per year	Real property Business	— 50% of real value — Real value of stock-in-trade	Municipal 2% schools 1% on retail sales		Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$25 per year

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Concluded							
Rouyn, city	25 mills	..	Water metered at 90¢ per 1000 gallons minimum rate \$2.25 per month	Real property — 70% of real value	Municipal 2% schools 1% on retail sales		...
St. Hyacinthe, city	Catholic and Protestant 25 mills	7½%	Water rate — 8% or 6 mills for single dwellings. Sewer rates 2% annual rental value for each tenant	Real property — Real value Business — Rental value Water — Rental value — Real value	Municipal 2% schools 1% on retail sales		...
St. Jean, city	Catholic 20 and 22.5 mills Protestant 20 mills	10 mills	Household and tenant tax 6%. Water rate \$12 to \$40 per year on real value also metered to industry at 20¢ per 1000 gallons	Real property — Real value Business — Real value of stock-in-trade Household and tenant — Rental value	Municipal 1% schools 1% on retail sales	This tax is levied by province and shared with municipalities	Professionals pay \$6 per year
St. Jerome, city	Catholic and Protestant 22.6 mills	Licences	Water rate — owner \$12 plus 1.2 mills on real value tenants \$12 plus 3.0 mills on real value. Garbage rate — business property \$12 per year. Private dwellings \$6 per year	Real property — Real value	Municipal 2% schools 1% on retail sales	For detail see provincial section	...
Salaberry-de-Valley-field, city	33 mills	...	..	Real property — 65% of real value	Municipal 2% schools 1% on retail sales		...
Shawinigan Falls, city	Catholic 45 mills Protestant 46.2 mills	Various rates for different businesses	..	Real property — Real value Business — Rental value	...		...
Sherbrooke, city	Catholic, Protestant and neutral 23 mills	7%	Rental tax — 5% on annual rental. Garbage tax \$10 per dwelling	Real property — 70% on real value Business — Rental value	Municipal 2% schools 1% on retail sales		\$5 on individuals not otherwise assessed
Thetford Mines, city	Catholic 19 mills Protestant 21 mills	7% also ½ of 1%	Rental tax — 8% on annual rental value. Water rate \$36 to \$400 per year	Real property — Real value Business — Rental value — \$200 maximum — Real value of stock-in-trade	Municipal 2% schools 1% on retail sales		...
Trois Rivières, city	Catholic 24.7 mills Protestant 28.7 mills neutral 24.7 mills	6%	Water rate — 5.4 mills and 5.0 mills. Also metered	Real property — Real value Business — Rental value Water — Real value	Municipal 2% schools 1% on retail sales		...

See page 26 for footnotes.

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants		Basis of assessed valuations and percentages taxed	Other taxes
	Mill or percentage rates on assessed valuations taxed—real property and business			
	Residential and farm	Industrial commercial and business		
Ontario*				
	At the 1957 session of the Ontario Legislature it was provided that the unconditional per capita grant payable yearly by the province to municipalities was to be applied solely for the benefit of residential and farm properties. This results in two general tax rates in each municipality.			
Toronto Metropolitan Area: Municipality of Metropolitan Toronto	See basis of assessed valuations and percentages taxed		The municipalities which comprise the municipality of Metropolitan Toronto are levied on by the metropolitan corporation in proportion to their relative assessments for general and educational purposes. Each area municipality then levies against its tax payers both for its own purposes and for its share of the metropolitan levy. A uniform assessment is in effect throughout the area. The approximate portion of the rates shown below for each area municipality which is levied on behalf of the metropolitan municipality is: Public school supporters: Residential and farm 19.7 mills Industrial, commercial and business 23.68 mills Separate school supporters: Residential and farm 12.53 mills Industrial, commercial and business 16.51 mills Taxes for separate school purposes are levied entirely by the area municipalities	...
Toronto, city	Public school 50 mills Separate school 51.85 mills	Public school 53.8 mills Separate school 55.65 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 44 mills Separate school 44.82 mills	Public school 47.98 mills Separate school 48.8 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 35.83 mills Separate school 38.8 mills	Public school 40 mills Separate school 42.97 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Long Branch, village	Public school 45 mills Separate school 48.2 mills	Public school 49.1 mills Separate school 52.3 mills	Real property — Real value Business — Floor space occupied	...
Mimico, town	Public school 43.5 mills Separate school 43.5 mills	Public school 47.49 mills Separate school 47.49 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 39.89 mills Separate school 42.89 mills	Public school 43.02 mills Separate school 46.02 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Swansea, village	Public school 38.53 mills Separate school 42.79 mills	Public school 42.47 mills Separate school 46.73 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Weston, town	Public school 48.5 mills Separate school 52.37 mills	Public school 52.48 mills Separate school 55.35 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 41.7 mills Separate school 45.25 mills	Public school 46.6 mills Separate school 50.15 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 50.74 mills Separate school 49.07 mills	Public school 54.38 mills Separate school 53.21 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 46.3 mills Separate school 46.88 mills	Public school 50.41 mills Separate school 50.99 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York East, twp.	Public school 48.79 mills Separate school 47.34 mills	Public school 52.77 mills Separate school 51.32 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York North, twp.	Public school 47.14 mills Separate school 46.24 mills (In sewer area 2.7 mills additional)	Public school 51.11 mills Separate school 50.21 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area: Hamilton, city	Public school 50.2 mills Separate school 51.2 mills	Public school 54.8 mills Separate school 55.8 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Burlington, town	Public school 49.5 mills Separate school 49.5 mills (Rural rates are 6.7 mills less than above Public and Separate school rates)	Public school 52 mills Separate school 52 mills	Real property — Real value Business — Various %'s of real value for different businesses	...



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed—real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario*—Continued				
Hamilton Metropolitan Area —Concluded: Dundas, town	Public school 59.5 mills Separate school 59.5 mills	Public school 63.25 mills Separate school 63.25 mills (Business rates are .58 mills less than above Public and Separate school rates)	Real property — Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area: London, city	Public school 54 mills Separate school 59 mills	Public school 58.7 mills Separate school 63.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — Single males 21 to 60 years who are neither tenants nor owners pay \$5 per year
Westminster, twp.	Public school 35.1 mills Separate school 35.1 mills	Public school 40.2 mills Separate school 40.2 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Ottawa Metropolitan Area: Ottawa, city	Public school 40.85 mills Separate school 50.61 mills	Public school 44.7 mills Separate school 54.46 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Eastview, town	Public school 118.4 mills Separate school 118.4 mills	Public school 132.2 mills Separate school 132.2 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area: Windsor, city	Public school 58.5 mills Separate school 58.5 mills	Public school 65 mills Separate school 65 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 71 mills Separate school 71 mills	Public school 76 mills Separate school 76 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 71.5 mills Separate school 71.5 mills	Public school 78.5 mills Separate school 78.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 44.76 mills Separate school 46.76 mills	Public school 47.65 mills Separate school 49.65 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — Male non-householders 21 to 60 years pay \$10 per year
Chatham, city	Public school 57 mills Separate school 60 mills	Public school 62 mills Separate school 65 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Fort William, city	Public school 64.5 mills Separate school 64.5 mills	Public school 69 mills Separate school 69 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$8 per year
Galt, city	Public school 52 mills Separate school 54.5 mills	Public school 56.5 mills Separate school 59 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Guelph, city	Public school 92 mills Separate school 92 mills	Public school 99 mills Separate school 99 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Kingston, city	Public school 78.61 mills Separate school 78.61 mills	Public school 84.31 mills Separate school 84.31 mills (The above rates include 3.02 mills for garbage and ash collection, applicable to real property only)	Real property — Real value Business — Various %'s of real value for different businesses	...
Kitchener, city	Public school 46 mills Separate school 46 mills	Public school 49.5 mills Separate school 49.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not assessed more than \$400 pay \$10 per year

See page 26 for footnotes.

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed— real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
Niagara Falls, city	Public school 47.3 mills Separate school 47.3 mills	Public school 51.5 mills Separate school 51.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
North Bay, city	Public school 48.5 mills Separate school 52.5 mills	Public school 52.25 mills Separate school 56.25 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 64.5 mills Separate school 64.5 mills (farm land rates are 6.5 mills less)	Public school 69.5 mills Separate school 69.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Owen Sound, city	Public school 71.5 mills Separate school 71.5 mills	Public school 78.5 mills Separate school 78.5 mills (Business rates are 9.94 mills more than above Public and Separate school rates)	Real property — Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 60.6 mills Separate school 63.6 mills	Public school 65 mills Separate school 68 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Port Arthur, city	Public school 81 mills Separate school 81 mills	Public school 86 mills Separate school 86 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$8 per year
St. Catharines, city	Public school 63.75 mills Separate school 63.75 mills	Public school 68.25 mills Separate school 68.25 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
St. Thomas, city	Public school 54.88 mills Separate school 54.88 mills	Public school 59.31 mills Separate school 59.31 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$6 per year
Sarnia, city	Public school 53.2 mills Separate school 57.3 mills	Public school 56.7 mills Separate school 60.8 mills	Real property — Real value (land re-assessed for 1958) Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$6 per year
Sault Ste. Marie, city	Public school 79.82 mills Separate school 88.62 mills	Public school 86.02 mills Separate school 94.82 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Stratford, city	Public school 72.2 mills Separate school 72.2 mills	Public school 78.7 mills Separate school 78.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Sudbury, city	Public school 62.1 mills Separate school 68.1 mills	Public school 66.17 mills Separate school 72.17 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Welland, city	Public school 78.3 mills Separate school 78.3 mills	Public school 86 mills Separate school 86 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Woodstock, city	Public school 58.5 mills Separate school 50.19 mills	Public school 62.5 mills Separate school 54.19 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Barrie, town	Public school 71 mills Separate school 71 mills	Public school 76 mills Separate school 76 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brockville, town	Public school 61 mills Separate school 61 mills	Public school 67 mills Separate school 67 mills	Real property — Real value (land re-assessed for 1958). Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 51.4 mills Separate school 52.9 mills	Public school 56.2 mills Separate school 57.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — Single males 21 to 60 years not otherwise assessed pay \$10 per year

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Manitoba*						
Winnipeg Metropolitan Area: Winnipeg, city	42 mills	...	6% to 20%	Greater Winnipeg water district 4.4 mills on land values only	Land — Real value Buildings, etc. — 66 2/3% of real value Business — Rental value	Electricity and gas sales tax — 5% of commercial and 2½% of domestic bills
East Kildonan, city	46 mills	44.7 mills	5% to 10%	Greater Winnipeg water district 3.75 mills on land values only	Land — Real value Buildings, etc. — 66 2/3% of real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface school district 52.92 mills Norwood school district 51.87 mills	...	5½% to 8% and 15%	Greater Winnipeg water district 3.85 mills on land values only	Land — Real value Buildings, etc. — 66 2/3% of real value Business — Rental value	...
St. James, city	35.03 mills	...	4% to 10%	...	Land — Real value Buildings, etc. — 66 2/3% of real value Business — Rental value	...
Transcona, town	School district no. 39 54.5 mills school district no. 1569 40.75 mills	School district no. 39 54.5 mills school district no. 1569 40.75 mills	12½%	Greater Winnipeg water district 3.2 mills on land values only	Land — Real value Buildings, etc. — 20% of real value Personal property — Real value Business — Rental value	...
Fort Garry suburban municipality	62.21 mills	62.21 mills	10%	Greater Winnipeg water district 3.65 and 3.75 mills on land values only	Land — Real value Buildings, etc. — 66 2/3% of real value Personal property — Real value Business — Rental value	...
St. Vital suburban municipality	38.6 mills	38.6 mills	12%	...	Land — Real value (Re-assessed for 1958) Buildings, etc. — 66 2/3% of real value (re-assessed for 1958) Business — Rental value	...
West Kildonan suburban municipality	42.5 mills	42.5 mills	4% to 10%	...	Land — Real value (re-assessed for 1958) Buildings, etc. — 66 2/3% of real value (re-assessed for 1958) Business — Rental value	...
Brandon, city	76 mills	...	Hotels 12% other businesses 14½%	...	Land — Real value (re-assessed for 1958) Buildings, etc. — 66 2/3% of real value (re-assessed for 1958) Business — Rental value	...
Saskatchewan*						
Municipality	Real property	Business	Basis of assessed valuations and percentages taxed			Other taxes
Moose Jaw, city	Public school 92.2 mills Separate school 92.2 mills	92.2 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses			Amusement tax — 10% of admission price
Prince Albert, city	Public school 86 mills Separate school 83.7 mills	Licences	Land — Real value Buildings, etc. — 60% of real value			Amusement tax — 5% of admission price Poll tax — All persons 21 to 65 years, other than property owners, licencees and wives of taxpayers, pay \$5 per year



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan* — Concluded				
Regina, city	Public school 101 mills Separate school 101 mills	101 mills	Land — Real value Buildings, etc. — 30% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 6% to 9% of admission price
Saskatoon, city	Public school 74.1 mills Separate school 74.1 mills	74.1 mills	Land — Real value (re-assessed for 1958) Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Poll tax — Each single person over 21 years who is not a property owner, has been a resident for 3 months and earns a minimum of \$75 per month pays \$5 per year Amusement tax — Graduated rates on admission price
Alberta*				
Calgary, city**	Public school 67.9 mills Separate school 54.08 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton Metropolitan Area: Edmonton, city	Public school 58 mills Separate school 58 mills	6% to 20%	Land — Real value Buildings, etc. — Single family dwellings 50% All others 60% Business — Rental value	...
Jasper Place, town	Public school 50 mills Separate school 50 mills	30 mills	Land — Real value Buildings, etc. — Real value Business — Area of premises occupied	...
Lethbridge, city	Public school 70 mills Separate school 70 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 43 mills Separate school 43 mills	12%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
British Columbia*				
Vancouver Metropolitan Area: Vancouver, city	57.76 mills	7%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
New Westminster, city	56.48 mills	9%	Land — Real value Buildings, etc. — 30% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
North Vancouver, city	53.97 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Burnaby, district	43 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Coquitlam, district	51.87 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
North Vancouver, district	60.14 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	45 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Surrey, district	47 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
West Vancouver, district	50.6 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Victoria Metropolitan Area: Victoria, city	47.5 mills	6½%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Esquimalt, district	37 mills	...	Land — Real value Buildings, etc. — 75% of real value	...

## III. Selected Municipal Governments — Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia* — Concluded				
Oak Bay, district	34 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Saanich, district	School district No. 61 35.25 mills School district No. 63 35.75 mills	...	Land — Real value (re-assessed for 1958) Buildings, etc. — 75% of real value	...
Trail, city	69.3 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...

\* Water charges, additional to tax rates, are billed to consumers.

\*\* Metropolitan municipality. See introduction.

<sup>1</sup> St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

<sup>2</sup> Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.

<sup>3</sup> Rates for hotels of less than 20 rooms, inns and restaurants are 12%. There are a few special rates and if water is metered the minimum charge is the general rate.







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## PRINCIPAL TAXES AND RATES

### FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1959

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#### SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- . Not available.
- ... Not applicable.
- Nil.



# PRINCIPAL TAXES AND RATES, 1959

## COMMENTARY AND EXPLANATORY NOTES

The purpose of this report is to present certain data on the more important revenue producing taxes and rates of government in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included.

With regard to the municipal section, the data was prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1959 unless otherwise noted in the tabular presentation.

**I. Government of Canada.** The budget presented April 9, 1959, to the second session of the 24th Parliament announced several changes in tax rates.

On taxable income of individuals in excess of \$3000 the existing rates were increased by 2 percentage points. The old age security taxes were increased from 2% to 3%. These taxes consist of a tax of 3% (maximum \$90.00) on personal incomes, a tax of 3% on corporate incomes, and a tax of 3% on sales. They are imposed under the Old Age Security Act but for this purpose the measurement of income and sales is the same as under the tax laws. These earmarked taxes are credited to the Old Age Security Fund. Each of the rates was formerly 2% instead of 3%. The increased rates apply to corporation income from January 1, 1959, to personal income from July 1, 1959, and to the sales tax from April 10, 1959. The personal income tax schedule for 1959 is a composite of the new rates and those in effect prior to July 1, 1959.

On taxable income of corporations, effective from January 1, 1959, the rates on amounts in excess of \$25,000 have been increased from 45%, plus 2% old age security tax, to 47%, plus 3% old age security tax.

Amendments to the Excise Tax Act and the Excise Act provide for increases in the tax on cigarettes and in the duties on spirits and cigars respectively.

The greater part of the budgetary revenue of the Government of Canada is derived from taxes imposed under the following legislation:

(a) The Income Tax Act, under which income tax is levied directly on the taxable income of individuals, corporations, and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year with the exception of non-residents covered by terms of a tax treaty. Such treaties have now been signed with the United Kingdom, the United States of America, the Republic of Ireland, France, Denmark, Finland, Sweden, New Zealand, the Federal Republic of Germany, Australia, South Africa, the Netherlands, and Belgium, the Belgian Congo and the Territory of Ruanda-Urundi. In addition to income tax, an old

age security tax is levied on individuals and corporations. For additional information on income taxes imposed by the Provinces of Quebec and Ontario, see the provincial section of this commentary.

(b) Estate Tax Act. This Act came into force on January 1, 1959, and applies to the estates of deceased persons dying on or after that date. Its predecessor—The Dominion Succession Duty Act—applies to the estates of deceased persons dying before that date. For further information about the estate tax see the forthcoming edition of the 1959 Canada Year Book; for further information about succession duties see pages 1064-1068 of the 1956 Canada Year Book.

Bona fide debts, reasonable funeral expenses, etc. are deducted from the total value of the estate to determine aggregate net value. If the aggregate net value does not exceed \$50,000 the estate is exempt; if it does, the estate is taxable to the extent of the difference between the aggregate net value and the allowable deductions in respect of dependants and for gifts to charities, etc. This difference is aggregate taxable value to which the tax rates are applied. A tax credit is allowed in respect of similar taxes levied on the same property by a foreign government, and also in respect of gift tax paid to the Federal Government on property included in aggregate net value.

(c) Excise Tax Act. Under this Act, a general sales tax of 8% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 3% imposed under the Old Age Security Act, is payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax there is an excise tax at the manufacturer's level on a number of articles manufactured in, or imported into Canada.

(d) Excise Act. Under this Act duties are levied on the domestic production of tobacco and alcoholic products other than wines.

(e) Customs Tariff. Under this legislation most imported goods are subject to customs duties.

**II. Provincial Governments.** In some provinces changes were made in the tax structures for 1959. In Prince Edward Island the 10% tax on the retail price of tobacco was restricted to tobacco other than cigars and cigarettes, the latter items being taxed specific amounts per unit.

To finance the hospital insurance plan in Nova Scotia, the Province passed the Hospital Tax Act, effective January 1, 1959, providing for a sales tax of 3% on many articles, with higher rates on tobacco and liquor. Hospital insurance plans on a monthly premium basis became operative in Manitoba on July 1, 1958, in Ontario on January 1, 1959, and are expected to become operative in New Brunswick on July 1, 1959 and in Prince Edward Island before the end of the year.

In New Brunswick motor vehicle operators' licences are now issued on a two year basis to expire on the birthday of the operator.

In Ontario, the Succession Duty Act was amended to provide higher exemptions for widows, infirm husbands, dependent children and collateral line beneficiaries.

In Alberta, the taxes on admission prices to places of amusement, under the Amusements Act, have been discontinued, but the tax on pari-mutuel betting, levied under the same Act, has been retained.

New legislation, effective on proclamation, has been introduced by the Province of British Columbia to tax diesel and like fuels consumed by commercial vehicles within the Province.

In Saskatchewan, the annual premium rates under the hospital insurance plan have been changed to \$17.50 for a single person and \$35.00 for a family.

The Province of Quebec has no tax rental agreement with the Government of Canada and continues to levy its own succession duties, and income taxes on corporations and individuals. Recovery is provided for, in whole or in part, from the provincial income taxpayer, of the additional three per cent deduction from federal income tax to be allowed those taxpayers by the Government of Canada. The extent of the recovery depends on the percentage which the taxpayer's provincial income tax is of his federal income tax.

In both Ontario and Quebec taxes on paid up capital and places of business are deductible from income for federal tax purposes; also, under the federal Income Tax Act, a tax credit in the amount of 9% of taxable earnings of corporations within these provinces is allowed from the federal tax payable on corporation income.

In those provinces which impose income taxes on profits derived from mining and/or logging operations, i.e. Newfoundland, New Brunswick, Quebec,

Ontario, Manitoba, Saskatchewan and British Columbia, these taxes are allowed as deductions in computing income under the federal Income Tax Act.

Among the other taxes imposed by certain provincial governments is a sales tax on the retail price of goods purchased within their jurisdiction. Specific taxes on tobacco and alcoholic beverage are imposed in Prince Edward Island and Quebec and on tobacco in New Brunswick. Amusement taxes are levied by all provincial governments with the exception of Saskatchewan, where an amusement tax is imposed at the municipal level. This field is void of federal participation. Data shown in respect of motor vehicles are for private passenger vehicles only. Rates shown for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in those provinces which have established such funds.

**III. Municipal Governments.** The principal source of revenue of municipal governments in Canada is from taxes levied on the value of real property. The percentage of real value taxed is that specified by law wherever it is so regulated, and not the actual figure. Methods of determining assessments vary so widely that it would not be practicable to attempt to arrive at the actual percentage in a survey of this type. Because of this variation in determining taxable assessment there is a corresponding wide variation in tax rates between municipalities, but these cannot be regarded as indicating differences in tax burden. It is obvious that consideration must also be given to the relative assessments.

The 1959 tax rate information was requested from all major cities and some other municipalities in metropolitan areas. The coverage is practically the same as for the preceding year. All replies received have been incorporated in this report. A few municipalities had not replied by the date on which it was necessary to submit the report for printing, possibly due to the fact that they had not yet struck their tax rates for the year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax rate for public school supporters in the City of Ottawa is 42.70 mills on each dollar of taxable assessment, or \$42.70 per thousand dollars.

Municipalities in metropolitan areas, that is, areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Because metropolitan areas are large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas.

June 25, 1959.

*The assistance and coöperation of government officials at all three government levels is gratefully acknowledged.*



## TABLES



**Summary of Principal Taxes and Rates**  
**Federal and Provincial Governments**  
(For detail see Tables 1 to 10)

Category	Government of Canada		Provincial Government
	Basis	Rate	Basis
Income — Personal	Taxable income	14% <sup>1</sup> to 80% <sup>1</sup>	Taxable income
— Corporations	Surtax on Investment income (See detail for application) Taxable income: \$25,000 and under On excess over \$25,000	4% 21% <sup>2</sup> 50% <sup>2</sup>	Taxable income
— Non-resident (withholding tax)	Income earned in Canada: (a) Dividends paid to parent companies abroad (b) Interest on provincial bonds (c) Other interest, dividends, etc.	5% 5% 15%	
— Gift tax	Aggregate value of gift (See detail for application)	10% to 28%	
Corporations			Paid up capital Place of business
Sales (general)	ad valorem	11% <sup>3</sup>	Retail price
Automobiles	ad valorem	7½%	
Radios, T.V. sets, phonographs	ad valorem	15%	
Jewellery, clocks, etc.	ad valorem	10%	
Toilet articles and cosmetics	ad valorem	10%	
Playing cards	Per pack	20¢	
Tobacco	Cigarettes per 1,000 Cigars per 1,000 Manufactured tobacco, per lb. Smokers accessories Tobacco — raw leaf, per lb.	\$9.00 \$2.00 + 15% \$1.15 10% 10¢	Cigarettes — retail price Cigars — retail price Other tobacco products — retail price
Estates	(a) Aggregate taxable value of persons dying domiciled in Canada. (b) Aggregate value of property situated in Canada of persons dying domiciled outside of Canada	10% to 54% 15%	Direct line Collateral line Strangers
Alcoholic products	Domestic potable spirits — per gal. Non-potable for use in the following: Medicine, etc. — gal. Chemical compositions — gal. Prescriptions — gal. Imported spirits taken into bonded manufactory — gal. Canadian brandy — gal. Beer — gal. Wines — 7% or less of absolute alcohol by volume — gal. — over 7% of absolute alcohol by volume — gal. Champagne and sparkling wines — gal.	\$13.00 \$1.50 15¢ \$1.50 30¢ \$11.00 38¢ 25¢ 50¢ \$2.50	Retail price Volume of retail package
Insurance companies	Premium income (British & foreign companies)	10%	Fire insurance premium income Premium income
Automobile licence			Operator Flat rate Weight  Wheelbase  Cylinders
Electric companies	Kilowatt hour exported	3/100 of 1¢	
Imports (Customs Tariff)	See detail		
Amusement			Admission price
Motor fuel			per gallon
Fuel oil			per gallon
Mining operations			Income (profit)
Logging operations			Income
Land transfer			Purchase price
Security transfer			Sale price — bonds, etc. Shares under \$1.00 \$1.00 to \$150.00 over \$150.00
Meals			Cost of meal
Hospital insurance			Person (p) or family (f)

<sup>1</sup> On full year basis; includes 3% Old Age Security Tax. (Maximum tax \$90.)

<sup>2</sup> Includes 3% Old Age Security Tax.

<sup>3</sup> For pari-mutuel betting see detail.

**Summary of Principal Taxes and Rates**  
**Federal and Provincial Governments**  
 (For detail see Tables 1 to 10)

Provincial Governments									
Rates									
Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
...	...	...	...	2.3% to 12%	...	...	...	...	...
...	...	...	...	9%	11%	...	...	...	...
...	...	...	...	1/10 of 1% \$20 to \$50	1/20 of 1% \$20 to \$50	...	...	...	...
3%	...	3%	3%	2%	...	...	3%	...	5%
...	4¢ per 20 1¢ to 3¢	1/40 of 1¢ each 5%	4¢ per 20 1¢ to 3¢	1/4¢ per cigarette 10%	...	...	...	...	...
...	10%	5%	10%	10%	...	...	...	...	...
...	...	...	...	estate share 1.4%-15% 1%-10%	estate share 2 1/2%-14% 1 1/4%-15%	...	...	...	...
...	...	...	...	4%-20% 1%-10%	5%-17% 2 1/2%-13%	...	...	...	...
...	...	...	...	10%-30% 2%-5%	7 1/2%-35%	...	...	...	...
...	10%	5%	...	...	...	...	...	...	...
...	...	...	...	5¢ to 15¢	...	...	...	...	...
8% 2%	...	Max 1/4 of 1% 2%	1/4 of 1% 2%	1/4 of 1% 2%	1% or less 2%	1/2 of 1% 2%	1% 2%	1/2 of 1% 2%	Not exceeding 1% 2%
\$3.00 \$18.00	\$1.00 ...	\$1.00 ...	\$4.00 ...	\$2.50 ...	\$1.00 ...	\$2.00 ...	\$1.00 ...	\$5.00 ...	\$5.00 ...
...	50¢/cwt.	64.8¢/cwt.	\$12.00 to \$32.00	70¢/cwt	...	...	...	...	\$10.80 to \$58.50
...	...	...	...	...	...	\$9.00 to 100'' plus \$2.50 each additional 5''	\$10.00 to \$20.00	\$10.00 to \$20.00	...
...	...	...	...	...	\$3.00 to \$25.00	...	...	...	...
5¢ 17¢ 5% <sup>1</sup>	average of 10% <sup>3</sup> 16¢ ...	5.2% to 10% <sup>3</sup> 17¢ ...	average of 11% <sup>3</sup> 15¢ ...	10% to 12.5% 13¢ ...	10% <sup>3</sup> 13¢ or 18 1/2¢ <sup>4</sup> ...	1¢ to 10% <sup>3</sup> 11¢ ...	... <sup>3</sup> 12¢ ...	... <sup>3</sup> 10¢ ...	10% <sup>1</sup> 10¢ or 12¢ <sup>4</sup> ...
...	...	6¢ per ton	7% to 9%	4% to 7%	6% to 12%	8%	3% to 12.5%	...	10%
...	...	...	...	...	9%	...	...	...	...
...	...	...	...	2.5%	1/2 of 1%	...	...	...	...
...	...	...	...	3¢ per \$100.00	3¢ per \$100.00	...	...	...	...
...	...	...	...	1/10 of 1%	1/10 of 1%	...	...	...	...
...	...	...	...	1/4¢ to 4¢	1/4¢ to 4¢	...	...	...	...
...	...	...	...	4¢ + 1/10 of 1%	4¢ + 1/10 of 1%	...	...	...	...
...	...	...	...	5%	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	\$2.00-(p) 4.00-(f) per mo.	see commen- tary	\$2.10-(p) 4.20-(f) per mo.	...	\$2.10-(p) 4.20-(f) per mo.	\$2.05-(p) 4.10-(f) per mo.	\$17.50-(p) 35.00-(f) per ann.	...	see comments table 10

<sup>4</sup> Applicable to diesel fuel.<sup>1</sup> Iron mine 20%.<sup>3</sup> For explanation, see page 16.

## I. Government of Canada

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Income of individuals	Income Tax Act	R.S. 1952 c. 148 as amended	Taxable income	<p>Personal income tax schedule for 1959, including Old Age Security Tax:<sup>1</sup></p> <p>13.5% on first \$1,000 of taxable income</p> <p>\$135 on \$1,000 plus 16.5% on next \$1,000</p> <p>300 " 2,000 " 19.5% " " 1,000</p> <p>495 " 3,000 " 18% " " 1,000</p> <p>675 " 4,000 " 21% " " 2,000</p> <p>1,095 " 6,000 " 25% " " 2,000</p> <p>1,595 " 8,000 " 29% " " 2,000</p> <p>2,175 " 10,000 " 34% " " 2,000</p> <p>2,855 " 12,000 " 39% " " 3,000</p> <p>4,025 " 15,000 " 44% " " 10,000</p> <p>8,425 " 25,000 " 49% " " 15,000</p> <p>15,775 " 40,000 " 54% " " 20,000</p> <p>26,575 " 60,000 " 59% " " 30,000</p> <p>44,275 " 90,000 " 64% " " 35,000</p> <p>66,675 " 125,000 " 69% " " 100,000</p> <p>135,675 " 225,000 " 74% " " 175,000</p> <p>265,175 " 400,000 " 79% " " remainder</p> <p>Personal income tax schedule effective January 1, 1960, including Old Age Security Tax:<sup>1</sup></p> <p>14% on first \$1,000 of taxable income</p> <p>\$140 on \$1,000 plus 17% on next \$1,000</p> <p>310 " 2,000 " 20% " " 1,000</p> <p>510 " 3,000 " 19% " " 1,000</p> <p>700 " 4,000 " 22% " " 2,000</p> <p>1,140 " 6,000 " 26% " " 2,000</p> <p>1,660 " 8,000 " 30% " " 2,000</p> <p>2,260 " 10,000 " 35% " " 2,000</p> <p>2,960 " 12,000 " 40% " " 3,000</p> <p>4,160 " 15,000 " 45% " " 10,000</p> <p>8,660 " 25,000 " 50% " " 15,000</p> <p>16,160 " 40,000 " 55% " " 20,000</p> <p>27,160 " 60,000 " 60% " " 30,000</p> <p>45,160 " 90,000 " 65% " " 35,000</p> <p>67,910 " 125,000 " 70% " " 100,000</p> <p>137,910 " 225,000 " 75% " " 175,000</p> <p>269,160 " 400,000 " 80% " " remainder</p>	<p>Main exemptions and deductions from total income to arrive at "taxable income":</p> <p>For single status..... \$1,000</p> <p>For married status..... 2,000</p> <p>For dependent children under 16 years of age..... 250 each</p> <p>For other dependants (as defined by law and including dependent children over 21 years of age if they are attending university) ..... 500 each</p> <p>Taxpayer over 65 years of age an additional ..... 500</p> <p>Charitable donations — up to 10% of income</p> <p>Medical expenses<sup>1</sup> in excess of 3% of income up to a maximum of:</p> <p>\$1,500 for single person</p> <p>2,000 for married person</p> <p>500 for each dependant</p> <p>2,000 for all dependants</p> <p>In lieu of claiming deductions for charitable donations, medical expenses, trade union dues and professional membership dues a individual may instead claim a standard deduction of \$100 and file no receipts.</p> <p>Individuals who reside, are employed or carry on business in a province which levies tax on personal incomes may deduct 10% from their federal tax. Annual amendment have increased this rate to 13% for each of the taxation years 1958 and 1959.</p> <p>Also see note under corporation income tax</p>
Income of corporations			Investment income	an additional tax of 4%	<p>Deductions from total investment income: \$2,400 or the total of personal exemptions whichever is greater plus allowable charitable donations, medical expenses and dues.</p> <p>Excludes rental income from real property.</p> <p>Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in a province which levies a tax on corporation incomes.<sup>2</sup> Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.</p>
Income of non-residents			Taxable income of corporations resident in Canada or doing business in Canada.	<p>(a) 21% (including O.A.S. tax of 3%)<sup>1</sup> of the amount taxable, if the amount taxable does not exceed \$25,000 and</p> <p>(b) \$5,250 plus 50% of the amount by which the amount taxable exceeds \$25,000.</p>	<p>Exemptions:</p> <p>Interest on Government of Canada bonds</p> <p>Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency</p> <p>Income covered by terms of a tax treaty such as that with the United Kingdom</p>
Gifts to and from individuals	Income Tax Act (Part III)		Withholding tax on income earned in Canada:	<p>(a) Dividends of wholly-owned subsidiary paid to parent company abroad. 5%</p> <p>(b) Interest on provincial bonds. 5%</p> <p>(c) Other interest, dividends, rentals, etc. 15%</p>	
			Aggregate value of gifts	Graduated from 10% on gifts up to \$5,000 to 28% on gifts over \$1,000,000	<p>A gift of \$1,000 or less to any one person, and a gift to a charitable organization or a Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transfer between husband and wife or from parent to child.</p>

<sup>1</sup> See commentary, page 3 for further information.<sup>2</sup> See commentary, page 4, Section II, re Dominion-Provincial Tax Rental Agreements.



## I. Government of Canada — Continued

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estates	Estate Tax Act S. 1958, c. 29		Aggregate taxable value of estate of a person dying domiciled in Canada.	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$ 500 on \$ 5,000 plus 12% on next \$ 5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 3,400 " 25,000 " 20% " " 20,000 4,200 " 30,000 " 22% " " 40,000 5,000 " 35,000 " 24% " " 50,000 5,800 " 40,000 " 26% " " 50,000 6,600 " 45,000 " 28% " " 75,000 7,400 " 50,000 " 30% " " 75,000 8,200 " 55,000 " 32% " " 100,000 9,000 " 60,000 " 34% " " 100,000 9,800 " 65,000 " 36% " " 100,000 10,600 " 70,000 " 38% " " 100,000 11,400 " 75,000 " 40% " " 100,000 12,200 " 80,000 " 42% " " 100,000 13,000 " 85,000 " 44% " " 150,000 13,800 " 90,000 " 46% " " 200,000 14,600 " 95,000 " 48% " " 250,000 15,400 " 1,000,000 " 50% " " 250,000 16,200 " 1,050,000 " 52% " " 250,000 17,000 " 1,100,000 " 54% " " remainder	Main exemption and deductions: Bona fide debts, reasonable funeral expenses and probate fees Estates whose aggregate net value does not exceed \$50,000 (not deductible). Gifts to charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death. Deductions in respect of: (a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child—\$60,000; (b) a deceased person other than that described in (a)—\$40,000; (c) each dependent child of a deceased person described in (a)—\$10,000; (d) each dependent child of a deceased person not survived by a spouse—\$15,000. A tax abatement of 50% of the federal estate tax otherwise payable in respect of property situated in a province which does not "rent" its succession duties field to the Federal Government.
Non-domiciled decedents	Part II		Aggregate value of property situated in Canada of a person dying domiciled outside of Canada.	15%	Main exemptions and deductions: Debts specifically chargeable to the property. Property whose aggregate value does not exceed \$5,000 (non-deductible). A tax abatement of 50% of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid.
Imported goods	Customs Tariff	R.S. 1952 c. 60 as amended.	Mainly ad valorem <sup>1</sup> with some specific rates	Three main sets of rates: British preferential (lowest) Most — favoured — nation — under special agreements with various countries General — apply to all other imports	<b>Note:</b> Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.
General Sales	Excise Tax Act	R.S. 1952 c. 100, as amended.	Manufacturer's or importer's selling price—ad valorem <sup>1</sup>	11% <sup>2</sup>	Exemptions include: Equipment used directly in process of manufacture or production Most building materials, foodstuffs and fuels Most products of farms, forests, fisheries and mines Materials used by public hospitals Books, magazines, newspapers and materials used in their production Certain items purchased by municipalities
Sales of special goods <sup>3</sup>					
Automobiles			ad valorem	7½%	
Radios, phonographs and T.V. sets			ad valorem	15%	
Jewellery, clocks, watches			ad valorem	10%	
Toilet articles and cosmetics			ad valorem	10%	
Playing cards			per pack	20¢	
Tobacco and smokers' accessories <sup>4</sup>					
Cigarettes			per 5	2½¢	
Cigars			ad valorem	15%	
Lighters and matches			ad valorem	10%	
Pipes, cigarette holders, etc.			ad valorem	10%	
Tobacco — manufactured			per pound	80¢	
Wines:					Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.
Wines of all kinds containing 7% or less of absolute alcohol by volume			per gallon	25¢	
Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits			per gallon	50¢	
Champagne and sparkling wines			per gallon	\$2.50	

See footnotes at end of table.

## I. Government of Canada — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Sales of special goods <sup>3</sup> — Concluded:					
Insurance Companies:			net premium	10%	Excluding insurance against marine risks.
British or foreign companies					
Electric Companies <sup>4</sup>			Kilowatt hour of electrical energy exported	3/100 of 1¢	
Tobacco <sup>5</sup> — on domestic production:	Excise Act	R.S. 1952, c. 99 as amended			Not levied on imports, but the customs tariff on these products is set at a rate to take into account the duties levied on domestic production.
Manufactured tobacco excluding cigarettes			per pound	35¢	
Cigarettes weighing not more than 2½ lb.			per 1,000	\$4.00	
Cigarettes weighing more than 2½ lb.			per 1,000	\$5.00	
Cigars			per 1,000	\$2.00	
Canadian raw leaf tobacco when sold for consumption			per pound	10¢	
Alcoholic products:					These duties do not apply to denatured alcohol for use in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of vinegar, to certain spirits used to treat domestic wine, and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax. Customs duties on imports are set to take into account the duties levied on domestic production.
Domestic potable spirits on the strength of proof distilled in Canada			per gallon	\$13.00	
Non-potable spirits used in the manufacture of:					
Medicines, extracts, pharmaceutical preparations, etc.			per gallon	\$1.50	
Approved chemical compositions			per gallon	15¢	
Spirits sold to druggists and used in preparation of prescriptions			per gallon	\$1.50	
Imported spirits taken into bonded					
manufactory, in addition to other duties					
Canadian brandy			per gallon	30¢	
Beer			per gallon	\$11.00	
			per gallon	38¢	

<sup>1</sup> An "ad valorem" tax is levied as a percentage of the value of the goods, which, for tax purposes, includes customs duties in respect of imported goods and excise duties in the case of tobacco and alcoholic products manufactured in Canada. Where an article is subject to the general sales tax and to the special excise tax, both taxes apply separately to the same value.

<sup>2</sup> The rate of general sales tax includes the Old Age Security Tax of 3%. See note 1 on page 8.

<sup>3</sup> In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.

<sup>4</sup> This duty has been imposed under the Exportation of Power & Fluids and Importation of Gas Act. It will be imposed under the Excise Tax Act on a date to be proclaimed.

<sup>5</sup> Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes — \$9.00 per thousand (or 18¢ per pack of 20 cigarettes) plus the 11% sales tax at the manufacturer's level.

Manufactured tobacco — \$1.15 per pound plus the 11% sales tax at the manufacturer's level.

## II. Provincial Governments

TABLE 1. Newfoundland

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	R.S. 1952, c. 41 S. 1954, c. 68	retail price	3%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, flour, milk, salted meats and certain other food items, meals priced at 17¢ or less, and sales less than 17¢.
Amusements	Cancer Control Tax Act	S. 1953, c. 40	admission per person 16 years and over	5¢	Church and school functions exempt.
Motor fuel	Gasoline Tax Act	R.S. 1952, c. 38 S. 1955, c. 58 S. 1958, c. 44	per gallon	17¢	Exemptions are allowed for use in operation of vessels (non-pleasure), plants for curing, processing or preparation of fish or fishing products, sawmills, household lighting plants, power saws and tractors used for logging or agricultural purposes, government departments, municipalities, aircraft and export from Province.
Insurance	The Insurance Companies Tax Act	S. 1957, c. 76	premium income	2%	Exemption for marine insurance and annuity contracts.
Fire insurance	Insurance Premium (Tax) Act	R.S. 1952, c. 39	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	R.S. 1952, c. 43	net income	Iron — 20% Other — 5%	
Automobiles	Highway Traffic Act	R.S. 1952, c. 94	flat rate  operator	\$18.00  \$3.00	Reduced rates are as follows: Aug. 1 to Nov. 30 — \$12.00 Dec. 1 to Jan. 31 — 6.00 Expiry date March 31.

TABLE 2. Prince Edward Island

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	S. 1958, c. 2	admission price pari-mutuel betting pool	10% (Av.) 5%	Admissions up to 30¢ exempt.
Motor fuel	Gas Tax Act	R.S. 1951, c. 69	per gallon	16¢	Refunds to fishermen, farmers, exporters of gasoline from the Province, stationary engines operated for manufacturing or industrial purposes - 11¢ per gallon-
Tobacco	Health Tax Act	R.S. 1957, c. 14	retail selling price	½ of 1¢ per cigarette 1¢ on cigars 6¢ to 19¢ 2¢ on cigars 20¢ to 29¢ 3¢ on cigars 30¢ or over 10% on other tobacco	
Alcoholic beverages	"	"	price of all purchases from government liquor stores	10%	
Automobiles	Highway Traffic Act	R.S. 1951, c. 73	weight per 100 lb. operator	50¢ \$1.00	Expiry date March 31. Reduced rates apply later in year.
Insurance	The Premium Tax Act	S. 1957, c.c. 27, 28	premium income	2%	
Hospital insurance	"	"	monthly premium	\$2.00 - single \$4.00 - family	Rates quoted are from 1959 Budget Speech.

TABLE 3. Nova Scotia

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	R.S. 1954, c. 288	admission price pari-mutuel betting pool	Over 30¢ 5.2% to 10% 6.5% or 10.5%	Racing Commission may deduct 4% commission if remitted within 7 days.
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 109 S. 1955, c. 26	per gallon	17¢	Exemptions to fishing boats, farm services, ferry and coastal boats, vehicles and equipment used solely for city and town purposes.
Fire insurance	Fire Prevention Act	R.S. 1954, c. 101	premium income	Not to exceed ¼ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	S. 1957, c. 4	premium income	2%	Exemption for marine insurance and annuity contracts.
Automobiles	Motor Vehicle Act	R.S. 1954, c. 184	per 100 lb. operator	64.8¢ min. \$10.80 \$1.00	Expiry date March 31.
Long distance telephone calls	Corporations Tax Act	R.S. 1954, c. 57	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.
Mining operations	Gypsum Mining Income Tax Act	R.S. 1954, c. 114	Earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act <sup>1</sup>	S. 1958, c. 4	purchase price	½ of 1¢ per cigarette 5% on all other forms	
Spiritous liquors	"	"	purchase price	5%	
General sales	"	"	purchase price	3% - purchases over 15¢	Exemptions include foods, gasoline, fuel and electricity, motor vehicles, meals priced at \$1.00 or less, childrens' wear, and a number of other consumer goods, plus machinery, equipment and materials used in agriculture, fishing, mining, construction and manufacturing.

<sup>1</sup> Taxes levied under this Act are used in providing hospital insurance for residents of the Province.



## PRINCIPAL TAXES AND RATES

TABLE 4. New Brunswick

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	R.S. 1952, c. 213 S. 1954, c. 78 S. 1956, c. 61	retail price	3%	Exemptions are given to fuel, agricultural feeds and seeds, orthopaedic appliances, production machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated into goods for sale, purchases of foodstuffs, drugs, machinery and implements for fishing and farming, children's clothing and footwear, books, school supplies, tobacco goods sold for consumption outside the province, all purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	R.S. 1952, c. 228	admission price pari-mutuel betting pool	11% (average) 5%	
Motor fuel Diesel fuel	Gasoline Sales Tax Act	S. 1954, c. 42	per gallon " "	15¢ 15¢	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Tobacco	Tobacco Tax Act	R.S. 1952, c. 231 S. 1954, c. 84	retail selling price	1/2 of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢; 2¢ per cigar priced from 20¢ to 29¢; 3¢ per cigar priced at 30¢ or over. 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	R.S. 1952, c. 86	premium income	1/2 of 1%	
Insurance	Premium Tax Act	S. 1957, c. 14	premium income	2%	Exemption for marine insurance and annuity contracts.
Hospital insurance	Hospital Care Insurance Act	S. 1958, c. 8	monthly premium	\$2.10 - single \$4.20 - family	
Automobiles	Motor Vehicle Act	S. 1955, c. 13	weight	Not more than 1,625 lbs. - \$12.00 More than 1,625 lbs. up to 1,875 lbs. - \$12.50 For every 250 lbs. increase in weight above 1,875 lbs. an additional amount of \$1.50 up to category 4,875 lbs. - 5,000 lbs. - \$32.00 \$4.00	Graduated reductions are allowed for various categories effective: July 1 - reduction from \$2.50 to \$7.50 Oct. 1 - further reductions from \$2.50 to \$7.50 Expiry date Dec. 31
Mining operations	Mining Income Tax Act	S. 1954, c. 10 S. 1955, c. 27	operator profits		Licence good for 2 years.

TABLE 5. Quebec

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	R.S. 1941, c. 88	retail price	2%	See municipal section also. Exemptions are allowed on foodstuffs, children's clothing and footwear, farm implements and tools, fishing apparatus, drugs, beer, tobacco, sales of Federal and Provincial Government, sales for consumption outside the Province and all sales of 10¢ or less.
Amusements	Amusement Tax Act	S. 1957-58, c. ....	admission price	Other than cinemas - 12.5% Cinemas: Over \$1.00 - 12.5% Not over \$1.00 - 10%	The tax on the admission price is at the rate of 10% and is divided on a 50/50 basis between the Province and the municipality. In addition the Province levies a surtax equal to 25% of the tax imposed on the admission price but for cinemas this surtax applies only on admission prices over \$1.00. Municipalities retain 2% of the surtax to indemnify it for its costs.
Race-meetings	License Act	R.S. 1941, c. 76	pari-mutuel betting pool	5.5% and up	

TABLE 5. Quebec — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel	Gasoline Tax Act	R.S. 1941, c. 83 S. 1950-51, c. 15	per gallon	13¢	Refunds are allowed for the operation of farm tractors, fishing boats, stationary engines, manufacturing processes, fire pumps and aerial navigation.
Tobacco	Tobacco Tax Act	R.S. 1941, c. 87 S. 1955-56, c. 52	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	½¢ per cigarette 10% 10%	No tax on leaf tobacco.
Alcoholic beverages	Alcoholic Liquor Act (Tax known as Unemployment Tax)	R.S. 1941, c. 255	up to 13 ounces from 14 oz. to 27 oz. over 27 oz.	5¢ 10¢ 15¢	On spirits purchased in government liquor stores.
Hospitals	Hospital Duty Act	R.S. 1941, c. 89 S. 1944, c. 21	levied on meals costing over 59¢	5%	Paid over to Public Charities Fund.
Succession duties	Quebec Succession Duties Act	R.S. 1941, c. 80 S. 1943, c. 18 S. 1952-53, c. 45	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 1.4% to 15% 4% to 20% 10% to 30% On individuals share in estate 1% to 10% 1% to 10% 2% to 5%	Exemptions: Direct Line — basic exemption of \$10,000 if aggregate value of estate less than \$50,000. Each child in the first degree under 25 years of age \$1,500. Collateral Line — aggregate value of estate not exceeding \$1,000; aggregate value passing to one and the same person not exceeding \$1,000.
Transfer	Property Transfer Duty Act	R.S. 1941, c. 79	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts.
Security transfer	Security Transfer Tax Act	R.S. 1941, c. 78 S. 1944, c. 19	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 ½ of 1% per share \$ 1 to \$ 5 ¼¢ " " " 5 to 25 1¢ " " " 25 to 50 2¢ " " " 50 to 75 3¢ " " " 75 to 150 4¢ " " " over \$150 4¢ " " plus ½ of 1% of value in excess of \$150	
Fire insurance	Fire Prevention Act	R.S. 1941, c. 151	premium income	¼ of 1%	
Corporations	Corporation Tax Act	S. 1947, c. 33 S. 1957, c. 19	income paid up capital place of business	9% ½ of 1% \$20 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including trust companies, insurance, loan, navigation, telegraph, telephone, and railway companies.
Mining operations	Quebec Mining Act	R.S. 1941, c. 196	income	4% on amount over \$10,000 to \$1,000,000 5% " " " \$1,000,000 to \$2,000,000 6% " " " \$2,000,000 to \$3,000,000 7% " " " \$3,000,000	
Automobiles	Motor Vehicle Act	R.S. 1941, c. 142	per 100 lb. operator	70¢ \$2.50	Expiry date Feb. 28.
Individuals	Provincial Income Tax Act	S. 1954, c. 17 S. 1957-58, c. 25	taxable income	2.3% on first \$1,000 of taxable income \$23 on \$1,000 plus 2.6% on next \$1,000 49 " 2,000 " 2.9% " " 2,000 107 " 4,000 " 3.3% " " 2,000 173 " 6,000 " 3.9% " " 2,000 251 " 8,000 " 4.5% " " 2,000 341 " 10,000 " 5.3% " " 2,000 447 " 12,000 " 6.0% " " 3,000 627 " 15,000 " 6.8% " " 10,000 1,307 " 25,000 " 7.5% " " 15,000 2,432 " 40,000 " 8.3% " " 20,000 4,092 " 60,000 " 9.0% " " 30,000 6,792 " 90,000 " 9.8% " " 35,000 10,222 " 125,000 " 10.5% " " 100,000 20,722 " 225,000 " 11.3% " " 175,000 40,497 " 400,000 " 12.0% on remainder	Exemptions and deductions from total income to arrive at "taxable income": For single status ..... \$1,500 For married status .... 3,000 For dependent children qualified for family allowance ..... \$250 each For other dependents including children not qualified for family allowance and those over 21 years attending university full time ..... \$500 each For deductions re charitable donations, medical expenses, etc. see Government of Canada, R.S. 1952, c. 148, sec. 27.
To the tax computed according to the above rates must be added all or part of the additional 3% deduction from federal income tax for 1959, depending on the percentage of the taxpayer's provincial income tax of his federal income tax. See S. 1958-59, 7-8 Elizabeth II, Bill 48.					

## PRINCIPAL TAXES AND RATES

TABLE 6. Ontario

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.	
Amusements	Hospital Tax Act	R.S. 1950, c. 170 S. 1955, c. 31	admission price	10%	Tickets up to 25¢ and certain live stage and concert shows in which Canadian talent is used exclusively are exempt.	
Race-meetings	Race Track Tax Act	R.S. 1950, c. 327	pari-mutuel betting pool	6%		
Motor fuel	Gasoline Tax Act	R.S. 1950, c. 157 S. 1957, c. 40	per gallon	13¢	Farmers and commercial fishermen receive full refund, others receive refunds 11¢ per gallon, on gasoline used other than for motor vehicles on highways.	
Diesel fuel	Motor Vehicle Fuel Tax Act	S. 1956, c. 49 S. 1958, c. ....	per gallon	18½¢		
Succession duties	Succession Duty Act	R.S. 1950, c. 378 S. 1951, c. 84 S. 1952, c. 102 S. 1953, c. 100 S. 1954, c. 90 S. 1955, c. 82 S. 1957, c. 116 S. 1958, c. 103 S. 1959, c. ....	Relationship:  (1) Direct line  (2) Collateral line  (3) Strangers	On estate 2½% to 14%  5% to 17%  7½% to 35%	On individuals share in estate 1½% to 15% (where share exceeds \$50,000) 2½% to 13% (where share exceeds \$10,000)	Exemptions: Direct line—aggregate value of property less than \$50,000. Collateral line—aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000. Strangers—aggregate value of property less than \$5,000. Total tax for direct line subject to surtax of 15%. Total tax for collateral line subject to surtax of 20%. Total tax for strangers subject to surtax of 25%. Dependants—Exemptions not based on aggregate value but on value of deductible benefits to wife, infirm husband, dependent child and dependent children. Collective exemption—value of deductible benefits to all dependants less than: (a) \$60,000 in case of wife or qualifying infirm husband and \$10,000 for each dependent child where qualifying spouse survives. (b) \$15,000 for each dependent child where no spouse survives. Individual exemption—value of deductible benefits to dependant less than: (a) \$60,000 in case of wife or qualifying infirm husband. (b) \$10,000 in case of child where qualifying spouse survives. (c) \$15,000 in case of child where spouse survives.
Land transfer	Land Transfer Tax Act	R.S. 1950, c. 198	purchase price	¼ of 1%		
Security transfer	Security Transfer Tax Act	R.S. 1950, c. 352	Sale price of securities transferred	Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1—¼ of 1% of value " \$1 to \$5—¼¢ per share " \$5 to \$25—1¢ " " " \$25 to \$50—2¢ " " " \$50 to \$75—3¢ " " " \$75 to \$150—4¢ " " " over \$150—4¢ per share plus ¼ of 1% of value in excess of \$150 Single \$2.10; family \$4.20		
Hospital insurance	Hospital Services Commission Act	S. 1957, c. 46 as amended R.S. 1950, c. 140 S. 1957, c. 37	monthly premium			
Fire insurance	Fire Marshals Act	R.S. 1950, c. 140 S. 1957, c. 37	premium income	Not in excess of 1%		
Corporations	Corporations Tax Act, 1957	S. 1957, c. 17	Income Paid-up capital Place of business	11% ½ of 1%* \$20 to \$50*	These are the general rates. There are certain classes of companies with rates and/or bases of tax vary from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to tax based on premium income, but not taxed on paid-up capital and place of business. *Payable only to extent that these taxes do not exceed a tax based on income.	
Mining operations	Mining Tax Act	R.S. 1950, c. 237 S. 1957, c. 72	profit	6%—\$10,000 to \$1,000,000 11%—over \$1,000,000 to \$5,000,000 12%—over \$5,000,000		
Logging operations	Logging Tax Act	R.S. 1950, c. 216 S. 1957, c. 65	income	9% on income in excess of \$10,000		
Automobiles	Highway Traffic Act	R.S. 1950, c. 167 S. 1957, c. 44	cylinders  operator	4 cyl.—1933 and previous years \$ 3.00 4 cyl.—manufactured after 1933 10.00 6 cyl.—28 h.p. and under 10.00 6 cyl.—over 28 h.p. 15.00 8 cyl.—35 h.p. and under 15.00 8 cyl.—over 35 h.p. to 45 h.p. 20.00 8 cyl.—over 45 h.p. 25.00 12 cyl. and 16 cyl. 25.00 \$1.00	Expiry date Dec. 31.	



TABLE 7. Manitoba

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Tax Act	R.S. 1954, c. 4 S. 1958, c. 2	admission price	61¢ to 64¢—1¢, 65¢ to 67¢—3¢, 68¢ to 70¢—5¢, over 70¢—10%.	Exemptions are allowed for admission prices of 60¢ or less.
Motor fuel	Gasoline Tax Act	S. 1955, c. 24 S. 1956, c. 26	pari-mutuel betting pool per gallon	10% 11¢	Exemptions are allowed for the operation of agricultural machinery, propelling aircraft, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
	The Motive Fuel Users Act <sup>1</sup>	R.S. 1954, c. 172 S. 1956, c. 44	per gallon	11¢	Total exemption for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery; partial exemption as set out in the Act.
Hospital insurance	Hospital Services Insurance Act	S. 1958, c. 24	monthly premium	Single \$2.05; family \$4.10	
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	½ of 1%	
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 32	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Royalty and Tax Act	R.S. 1954, c. 169	income	8%	This tax is imposed on income in excess of \$10,000. During first year of production the tax is 6% and during second year 7%.
	Mineral Taxation Act	R.S. 1954, c. 19	assessed value of crude oil	8 mills	In, on, or under land in a designated producing area.
Automobiles	Highway Traffic Act	R.S. 1954, c. 112	wheel base	Wheel base not exceeding 100"—\$9.00. For each additional 5 inches or portion thereof—\$2.50 Exceeding 100" and not exceeding 110" but manufactured 7 years previous to January 1st of current year—\$9.00 Exceeding 110" and not exceeding 130" but manufactured previous to January 1932—\$9.00	Reductions are allowed as follows: 15th May to 30th September ¼ of stated fee. 1st October to 31st January ½ of stated fee. 1st February to end of February ¾ of stated fee. Expiry date Feb. 28. Licence good for two years.
			operator	\$2.00	

<sup>1</sup> "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.

TABLE 8. Saskatchewan

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Hospitalization Tax Act	R.S. 1953, c. 61 S. 1959, c. ....	retail price	3%	Exemptions are allowed on food and drink (non-spirituous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.
			rent of tangible personal property	3%	
Race-meetings	Horse Racing Regulation Act	R.S. 1953, c. 349	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	R.S. 1953, c. 62	per gallon	12¢	Exemptions are allowed for farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.
Hospital insurance	Health Services Act	R.S. 1953, c. 231 S. 1959, c. ....	annual personal or family charge	Single — \$17.50 Family — 35.00	
Fire insurance	Fire Prevention Act	S. 1954, c. 85 S. 1957, c. 92	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	S. 1957, c. 23	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	The Mineral Resources Act	R.S. 1953, c. 47	income	3% on amount over \$10,000 to \$100,000 5% " " " \$100,000 to \$500,000 7% " " " \$500,000 to \$1,000,000 12½% " " " \$1,000,000 or 5% of the market value of mineral content of ore sold during such calendar year (whichever is the lesser).	These rates apply only to quartz mining and to mines commencing or recommencing operations after January 1, 1947. Mines in operation prior to January 1, 1947 will pay the same rate that is given for profits in excess of \$1,000,000. Expiry date March 31.
Automobiles	Vehicles Act	R.S. 1953, c. 344	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not 120" — 15.00 " 120" — 20.00	
			operator	\$1.00	

## PRINCIPAL TAXES AND RATES

TABLE 9. Alberta

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	R.S. 1955, c. 13	pari-mutuel betting pool	5%	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Motor fuel	Fuel Oil Tax Act	R.S. 1955, c. 125	per gallon	10¢	
Mining operations	Mineral Taxation Act	R.S. 1955, c. 203	assessed value of all minerals and flat rate per acre of land	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land — not to exceed 5¢ per acre. Minimum 25¢.	
Fire insurance	Fire Prevention Act	R.S. 1955, c. 115	premium income	$\frac{1}{2}$ of 1%	Exemption for marine insurance and annuity contracts. Reductions are allowed: 40% — Oct. 1 73% — Jan. 1 Expiry date Mar. 31. Licence good for 5 years.
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 35	premium income	2%	
Automobiles	Vehicle and Highway Traffic Act	R.S. 1955, c. 356	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " " 120" — 20.00	
			operator	\$5.00	

TABLE 10. British Columbia

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	R.S. 1948, c. 333 S. 1953, c. 36 S. 1954, c. 48	retail price	5%	Exemptions are allowed for foodstuffs, motor and heating fuels, farm machinery and supplies, fishing apparatus, drugs, sales to the Federal Government, sales for consumption outside of Province, sales less than 15¢, certain children's clothing and footwear, and meals priced at \$1.00 or less. This tax provides hospital insurance for every bona fide resident of the Province subject to a daily charge of \$1.00 during hospitalization. Proceeds deposited in Hospital Construction Fund.
Amusements	Hospital Construction Aid Tax Act	R.S. 1948, c. 323 S. 1956, c. 45	admission price	10%	Refund of 9¢ per gallon allowed for operation of logging trucks off highways, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans, amputees and persons permanently confined to a wheel chair. Motor vehicles entering the Province subject to tax on imports in supply tanks exceeding forty gallons. May only be used in ships, boats and other water vehicles, stationary and portable engines and tractors for off highway use; logging trucks used exclusively off highways; railway locomotives, railway cars and track operated motor vehicles; and for non-motor vehicle industrial purpose. Operators of commercial motor vehicles using motive-fuel required to pay tax on gallonage used within the Province. Motive-fuel includes diesel fuel, propane, butane. Motive fuel used in farm tractor exempt (subject to Coloured Gasoline Tax Act).
Race-meetings	Pari-mutuel Betting Tax Act	R.S. 1948, c. 330	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	R.S. 1948, c. 327	per gallon	10¢ (1¢ on gasoline used in aircraft)	
	Coloured Gasoline Tax Act	R.S. 1948, c. 324	per gallon	1¢	Determined by the Lieutenant Governor in Council. Exemption for marine insurance and annuity contracts. Exempt new mines from tax for first three years of production.
	Motive-fuel Use Tax Act (operative on proclamation)	S. 1959, c. 86	per gallon	12¢	
Fuel oil	Fuel Oil Tax Act	R.S. 1948, c. 326	per gallon	$\frac{1}{2}$ ¢	
Fire insurance	Fire Marshal Act	R.S. 1948, c. 124	premium income	Not to exceed 1%	Expiry date Feb. 28. Reduced one-twelfth each month to minimum fee of \$2.00
Insurance	Insurance Premiums Tax Act	S. 1957, c. 58	premium income	2%	
Mining operations	Mining Tax Act	R.S. 1948, c. 329 S. 1953, (2nd), c. 34	income	10% on income derived from mining operations in excess of \$25,000	
Logging operations	Logging Tax Act	S. 1953, (2nd), c. 33	income	10% on income derived from logging operations in excess of \$25,000	Non-commercial vehicles. Licence good for 5 years.
Automobiles	Motor Vehicle Act	S. 1957, c. 39	net weight	1,500 lbs. or less — \$10.80 1,501 " — 2,000 lbs. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50	
			registration fee operator	\$1.00 \$5.00	

## Summary, by Provinces, of Principal Taxes Levied by Municipalities

Taxes	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
al Property .....	<sup>1</sup>	†	†	†	†	†	†	†	†	†
ersonal property .....	<sup>2</sup>	†	†	†	<sup>3</sup>	...	<sup>3</sup>	...	†	...
usiness <sup>4</sup> .....	†	<sup>5</sup>	<sup>6</sup>	†	†	†	†	†	†	†
usehold .....	...	...	<sup>6</sup>	...	<sup>3</sup>	...	...	...	...	...
cupancy .....	...	...	<sup>6</sup>	<sup>8</sup>	...	...	...	...	...	...
ntal .....	...	...	...	...	<sup>3</sup>	...	...	...	...	...
es .....	<sup>9</sup>	...	...	...	<sup>10</sup>	...	<sup>11</sup>	<sup>12</sup>	...	...
usement .....	†	...	...	...	<sup>13</sup>	...	...	†	...	...
ll .....	†	†	†	†	<sup>3</sup>	<sup>3</sup>	<sup>3</sup>	<sup>3</sup>	<sup>3</sup>	...

<sup>1</sup> Cities of St. John's and Corner Brook and some of the larger towns.<sup>2</sup> Levied on stock-in-trade and known as the Stock Tax.<sup>3</sup> Of limited application.<sup>4</sup> In some instances business licences are applied instead of, or as a supplement to, a business tax.<sup>5</sup> City of Charlottetown.<sup>6</sup> City of Halifax.<sup>7</sup> Cities of Vancouver, New Westminster and Victoria.<sup>8</sup> City of Fredericton.<sup>9</sup> On fuel oil, gasoline and coal sales.<sup>10</sup> Provincial legislation permits municipal and school corporations to levy sales taxes which, by agreement, are collected by the province and remitted by the corporations.<sup>11</sup> On electricity and gas accounts in the city of Winnipeg.<sup>12</sup> On electricity accounts in urban municipalities.<sup>13</sup> Tax levied by the province and shared with the municipalities.

† General application.

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
John's, city**1	20%	...	20%	Water tax- Various rates	Real property — Rental value Business — Rental value Water — Rental value	Sales tax — 1¢ per gallon on fuel oil sales Amusement tax — 10% of admission price
Mer Brook, city	11.5 mills	...	¼ of 1% to 10%	...	Real property — Real value Business — Real value buildings only	Poll tax — Non-property owners 21 years and over pay \$10 per year Amusement tax — 10¢ per person
Prince Edward Island*						
Charlottetown, city	27.5 mills	27.5 mills	27.5 mills	...	Real property — 66⅔% of real value Personal property — 66⅔% of real value Business — Various %'s of real value for different businesses	Education tax — \$25 per year on all males 21 to 60 and \$12 per year on all females 21 to 55 who are earning \$1,200 or over per year
Nova Scotia*						
Halifax Metropolitan Area: Halifax, city	Property of a residential character 19.5 mills Property of a business character 47.5 mills	...	47.5 mills	Household tax 17.5 mills Occupancy tax 17.5 mills	Real property — Real value Business — 50% of assessed value Household — 10% of real value Occupancy — 25% of real value if occupancy is for any purpose other than residential or business.	Poll tax — All residents over 21 years earning in excess of \$1,200 per year are taxed at a rate of \$20 per year
Dartmouth, town	20 mills	20 mills	...	...	Real property — Real value (re-assessed for 1959) Personal property — Real value	Poll tax — All residents between ages of 21 and 60 earning \$1,200 or over per year and are non-property owners pay \$20 per year



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Basis of assessed valuations and percentages taxed	Other taxes		
	Mill or percentage rates on assessed valuations taxed							
	Real property	Personal property	Business	Other				
Nova Scotia* — Concluded								
Glace Bay, town	100 mills	100 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — Ratepayers pay \$2 per year. Non-ratepayers 18 to 60 years pay \$20 per year		
Sydney, city	106 mills	106 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — All males and females 21 to 60 years — rates as follows: assessed under \$300 — \$8; assessed \$300 or over — \$4; not assessed — \$15 for females and \$20 for males		
New Brunswick*								
Saint John Metropolitan Area: Saint John, city	67 mills	67 mills	67 mills	...	Real property — Real value Personal property — Real value Business — Real value	Poll tax — \$25.00 per year for all persons 21 to 65 years except unemployed females		
Lancaster, city	Average rate 51.85 mills	Average rate 51.85 mills	...	...	Real property — Real value Personal property — Cars and trucks — 60% of real value — Other — 75% of real value	Poll tax — All employed persons 21 to 60. Males \$12.80 to \$25.95, females \$10.00		
Fredericton, city	52.8 mills	Motor vehicles only — at various rates	52.8 mills	Occupancy 52.8 mills	Real property — Real value Personal property — Vehicles at fixed rates Business — Various %'s of real value for different businesses Occupancy — 10% of real value if home owner — Rental value	Poll tax — All male residents 21 years and over not assessed occupancy tax, pay \$15 per year. All other residents pay \$10 per year with some exceptions		
Moncton, city	43.5 mills	43.5 mills	43.5 mills	...	Real property — Real value Personal property — Real value Rental — Business — Rental value	Poll tax — All males and females 21 to 65 years who are employed pay \$15 per year with some exceptions		
Quebec								
Municipality	Real property	Business	Other	Basis of assessed valuations and percentages taxed		Sales	Amusement	Poll
Montreal Metropolitan Area: Montreal, city <sup>2</sup> (May 1, 1959 to April 30, 1960)	Catholic 23.197 mills Protestant and Jewish 26.197 mills neutral 31.697 mills, 8% surtax except on school taxes	General rate 11.125%. Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches. 8% surtax is imposed on above rates	Water tax — General rate 6.625% of annual rental value, <sup>3</sup> 8% surtax on water rates	Real property — Real value Business — Rental value		Municipal 2% schools 2% on retail sales	This tax is levied by province and shared with municipalities. For detail see provincial section	...
Jacques Cartier, city	Catholic 29.5 mills Protestant 34 mills	60 mills	Water rate — residential \$30 per year; commercial and industrial metered at different rates; garbage rate \$10.50 a year on each dwelling	Real property — Real value Business — Rental value		Municipal 2% schools 1% on retail sales		...

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec - Continued							
Montreal Metropolitan Area - Continued:							
Lachine, city	Catholic (Lachine) 27.4 mills Catholic (St. Sacrement) 23.4 mills Protestant 26.9 mills neutral 31.4 mills	8½%	Water tax - residential rate 8% commercial rate 7% of annual rental also metered with a \$25 per year minimum charge per dwelling	Real property - Real value Business - Rental value	Municipal 2% schools 2% on retail sales		...
LaSalle, city	Catholic 17.5 mills Protestant 22 mills neutral 26.5 mills	5% also special taxes on different businesses	..	Real property - Real value Business - Rental value Maximum tax \$3,000. Maximum special tax \$200.	Municipal 2% schools 2% on retail sales		...
Outremont, city	Catholic St. Viateur parish 25 mills Ste. Madeleine parish 22.5 mills Protestant 29 mills neutral 33.5 mills	¼ of 1% on manufacturers and wholesalers, 8½% on retailers	..	Real property - Real value Business - Assessed valuation of real property for manufacturers and wholesalers, rental value for retailers and others	Municipal 2% schools 2% on retail sales	This tax is levied by province and shared with municipalities	...
St. Laurent, city	Catholic 13.2 mills Protestant 20.2 mills neutral 24.7 mills	8%	Water metered at different rates	Real property - 75% of real value Business - Rental value	Municipal 2% schools 2% on retail sales		...
St. Michel, city	Catholic 19.65 mills Protestant 23.65 mills neutral 28.15 mills	...	Water rate - 7½% of annual rental value and also metered	Real property - Real value	Municipal 2% schools 2% on retail sales		...
Verdun, city	Catholic 20.5 mills Protestant 22.5 mills neutral 27 mills	11%	Water rate - 8% Garbage rate - business and industrial 2%	Real property - Real value Business - Rental value Water - Rental value Garbage - Rental value	Municipal 2% schools 2% on retail sales	For detail see provincial section	...
Westmount, city	Catholic 33.25 mills Protestant and Jewish 36.25 mills neutral 40.75 mills (Includes special rate of 2 mills on land values only.)	8½%	Water rate - 6½%	Real property - Real value Business - Rental value Water - Rental value	Municipal 2% schools 2% on retail sales		...
Montreal North, town	Catholic 17 mills Protestant 21 mills neutral 25.5 mills	...	Water rate - 7½% annual rental value	Real property - Real value	Municipal 2% schools 2% on retail sales		...
Mont Royal, town	Catholic 22 mills Protestant 30 mills neutral 34.5 mills	8.5 mills	..	Real property - Real value Business - Rental value	Municipal 2% schools 2% on retail sales		...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed		Sales	Amusement	Poll
	Real property	Business	Other					
Quebec — Continued								
Montreal Metropolitan Area—Concluded: Pointe Claire, town	Catholic 21.5 mills Protestant and neutral 26 mills	..	Water metered	Real property	—80% of real value	Municipal 2% schools 1% on retail sales		...
Quebec Metropolitan Area: Quebec, city (May 1, 1959 to April 30, 1960)	Catholic 20.4 mills Protestant 20.4 mills neutral 22.9 mills (Includes special rate of 1.8 mills)	18%	Water rate 72¢ per \$100	Real property Business Water	— Real value — Rental value — Rental value	Municipal 2% schools 2% on retail sales		...
Levis, city (May 1, 1959 to April 30, 1960)	11.5 mills	..	Water rate — \$25 per dwelling also a rate of 35¢ per \$100	Real property Business Water	— Real value — Rental value — Rental value	Municipal 2% schools 2% on retail sales	This	...
Sillery, city	Catholic 16.6 mills Protestant 20.1 mills neutral 16.6 mills	15 mills	...	Real property Business	— 60 to 65% of real value — 60 to 65% of rental value	Municipal 2% schools 2% on retail sales	tax is levied by province	...
Cap de la Madeleine, city	Catholic Protestant and neutral 33 mills	Licences	Personal Property tax 33 mills Water metered	Real property Personal property	— Real value — Real value	Municipal 2% schools 2% on retail sales	shared with municipalities	...
Chicoutimi, city	Catholic Protestant and neutral 35 mills	Licences and ½ of 1%	Personal Property tax 35 mills Water rate — \$24 per year Garbage \$12 per year	Real property Business Personal property	— 40% of real value — Real value of stock-in-trade — Real value of machinery and equipment	Municipal 2% schools 2% on retail sales	For detail see provincial	..
Granby, city	Catholic 28.7 mills Protestant 26.2 mills neutral 28.8 mills	6%	Water rate — \$28 annual rate per dwelling and 6% of annual rental value for businesses. Tenants 4% annual rental value. Garbage \$5.20 per dwelling	Real property Business	— 70% of real value — Rental value	Municipal 2% schools 2% on retail sales	section	All males 21 years and over pay \$5 per year
Hull, city (May 1, 1959 to April 30, 1960)	Catholic and Protestant 47.7 mills	5 mills	Water rate 5 mills also a fixed charge of \$10 per dwelling	Land Buildings, etc. Business Water	— Real value — 40% of real value — Stock-in-trade — Rental value	...		...
Joliette, city	15.5 mills	..	Water metered	Real property	— Real value	..		...
Jonquiere, city	33.5 mills	Licences also ½ of 1%	Water rate — \$24 per year	Real property Business	— 50% of real value — Real value of stock-in-trade	Municipal 2% schools 2% on retail sales		Day labor ers pay \$1 per year trades men pay per year fessionals pay \$25 per year



## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec - Concluded							
Quyn, city	Catholic 28 mills Protestant 22 mills	Licences	Water metered at 90¢ per 1000 gallons	Real property - 66% of real value	Municipal 2% schools 2% on retail sales		...
Hyacinthe, city	Catholic and Protestant 25 mills	7½%	Water rate - 8% or 6 mills for single dwellings. Sewer rates 2% annual rental value for each tenant	Real property - Real value Business - Rental value Water - Rental value	Municipal 2% schools 1% on retail sales		...
Jean, city	Catholic 22 and 22.5 mills Protestant 20 mills	10 mills	Household and tenant tax 6%. Water rate \$12 to \$40 per year on real value also metered to industry at 20¢ per 1000 gallons	Real property - Real value Business - Real value of stock-in-trade Household and tenant - Rental value	Municipal 1% schools 1% on retail sales		Professionals pay \$6 per year
Jerome, city	Catholic and Protestant 24.2 mills	Licences	Water rate - owner \$12 plus 3 mills on real value tenants \$12 plus 5 mills on real value. Garbage rate - business property \$14.40 per year. Private dwellings \$7.20 per year	Real property - Real value	Municipal 2% schools 1% on retail sales	This tax is levied by province and shared with municipalities	...
Saberry-de-Valleyfield, city	35 mills	4%	Water rate - 7%	Real property - Real value Business - Rental value Water - Rental value	Municipal 2% schools 2% on retail sales	For detail see provincial section	...
Sawinigan, city	Catholic 45 mills Protestant 40.76 mills	Various rates for different businesses	..	Real property - Real value Business - Rental value	...		...
Sarbrooke, city	Catholic Protestant and neutral 23 mills	7%	Rental tax - 5% on annual rental. Garbage tax \$10 per dwelling	Real property - 70% of real value Business - Rental value	Municipal 2% schools 1% on retail sales		\$5 on individuals not otherwise assessed
Stettford Mines, city	Catholic 19 mills Protestant 20.5 mills	7% also ½ of 1%	Rental tax - 8% on annual rental value. Water rate \$17 to \$400 per year	Real property - Real value Business - Rental value \$200 maximum - Real value of stock-in-trade	Municipal 2% schools 2% on retail sales		...
Sts Riviere, city	Catholic 24.7 mills Protestant 28.7 mills neutral 24.7 mills	6%	Water rate - 5.4 mills and 5.0 mills. Also metered	Real property - Real value Business - Rental value Water - Real value	Municipal 2% schools 2% on retail sales		...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants		Other taxes	
	Mill or percentage rates on assessed valuations taxed—real property and business			Basis of assessed valuations and percentages taxed
	Residential and farm	Industrial commercial and business		
Ontario*				
	At the 1957 session of the Ontario Legislature it was provided that the unconditional per capita grant payable yearly by the province to municipalities was to be applied solely for the benefit of residential and farm properties. This results in two general tax rates in each municipality.			
Toronto Metropolitan Area: Municipality of Metropolitan Toronto	See basis of assessed valuations and percentages taxed		The municipalities which comprise the municipality of Metropolitan Toronto are levied on by the metropolitan corporation in proportion to their relative assessments for general and educational purposes. Each area municipality then levies against its taxpayers both for its own purposes and for its share of the metropolitan levy. A uniform assessment is in effect throughout the area. The approximate portion of the rates shown below for each area municipality which is levied on behalf of the metropolitan municipality is: Public school supporters: Residential and farm 20.61 mills Industrial, commercial and business 24.34 mills Separate school supporters: Residential and farm 12.86 mills Industrial, commercial and business 16.59 mills Taxes for separate school purposes are levied entirely by the area municipalities	
Toronto, city	Public school 56 mills Separate school 56 mills	Public school 59.7 mills Separate school 59.7 mills	Real property—Real value Business—Various %'s of real value for different businesses	
Forest Hill, village	Public school 47.42 mills Separate school 47.67 mills	Public school 51.4 mills Separate school 51.65 mills	Real property—Real value Business—Various %'s of real value for different businesses	
Leaside, town	Public school 36.95 mills Separate school 40.41 mills	Public school 40.97 mills Separate school 44.43 mills	Real property—Real value Business—Various %'s of real value for different businesses	
Long Branch, village	Public school 50 mills Separate school 53.2 mills	Public school 53.7 mills Separate school 56.9 mills	Real property—Real value Business—Floor space occupied	
Mimico, town	Public school 43.5 mills Separate school 43.5 mills	Public school 47.08 mills Separate school 47.08 mills	Real property—Real value Business—Various %'s of real value for different businesses	
New Toronto, town	Public school 43.03 mills Separate school 46.08 mills	Public school 45.96 mills Separate school 49.01 mills	Real property—Real value Business—Various %'s of real value for different businesses	
Swansea, village	Public school 42.43 mills Separate school 46.31 mills	Public school 46.07 mills Separate school 49.95 mills	Real property—Real value Business—Various %'s of real value for different businesses	
Weston, town	Public school 50 mills Separate school 53 mills	Public school 53.62 mills Separate school 56.62 mills	Real property—Real value Business—Various %'s of real value for different businesses	
Etobicoke, twp.	Public school 46 mills Separate school 48.4 mills	Public school 50.5 mills Separate school 52.9 mills	Real property—Real value Business—Various %'s of real value for different businesses	
Scarborough, twp.	Public school 56.1 mills Separate school 52.89 mills	Public school 62.01 mills Separate school 58.8 mills	Real property—Real value Business—Various %'s of real value for different businesses	
York, twp.	Public school 49.97 mills Separate school 50.58 mills	Public school 53.72 mills Separate school 54.33 mills	Real property—Real value Business—Various %'s of real value for different businesses	
York East, twp.	Public school 52.8 mills Separate school 50.53 mills	Public school 56.46 mills Separate school 54.19 mills	Real property—Real value Business—Various %'s of real value for different businesses	
York North, twp.	Public school 49.96 mills Separate school 49.16 mills	Public school 53.58 mills Separate school 52.78 mills	Real property—Real value Business—Various %'s of real value for different businesses	
Hamilton Metropolitan Area: Hamilton, city	Public school 53.7 mills Separate school 54.7 mills	Public school 58.1 mills Separate school 59.1 mills	Real property—Real value Business—Various %'s of real value for different businesses	
Burlington, town	Public school 49 mills Separate school 49 mills	Public school 51.5 mills Separate school 51.5 mills	Real property—Real value (re-assessed for 1959) Business—Various %'s of real value for different businesses	
(Rural rates are 5.5 mills less than above Public and Separate school rates)				



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed—real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario*—Continued				
Hamilton Metropolitan Area—Concluded: Dundas, town	Public school 63.11 mills Separate school 63.11 mills	Public school 66.5 mills Separate school 66.5 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
London Metropolitan Area: London, city	Public school 56.84 mills Separate school 61.84 mills	Public school 61 mills Separate school 66 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Westminster, twp.	Public school 41.3 mills Separate school 41.3 mills	Public school 45.7 mills Separate school 45.7 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Ottawa Metropolitan Area: Ottawa, city	Public school 42.7 mills Separate school 51.45 mills	Public school 46.6 mills Separate school 55.35 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Eastview, town	Public school 118.4 mills Separate school 118.4 mills Separate school 121.4 mills	Public school 131.5 mills Separate school 131.5 mills Separate school 134.5 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Windsor Metropolitan Area: Windsor, city	Public school 63.15 mills Separate school 63.15 mills	Public school 69 mills Separate school 69 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Riverside, town	Public school 77 mills Separate school 77 mills	Public school 82 mills Separate school 82 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Windsor, city	Public school 71 mills Separate school 71 mills	Public school 77 mills Separate school 77 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Windsor, city	Public school 79.5 mills Separate school 79.5 mills	Public school 86.5 mills Separate school 86.5 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Windsor, city	Public school 49.2 mills Separate school 51.2 mills	Public school 52 mills Separate school 54 mills	Real property—Real value Business—Various %'s of real value for different businesses	Poll tax—Male non-householders 21 to 60 years pay \$10 per year
Windsor, city	Public school 60 mills Separate school 61 mills	Public school 65.2 mills Separate school 66.2 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Windsor, city	Public school 45.5 mills Separate school 56.25 mills	Public school 51.1 mills Separate school 61.85 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Windsor, city	Public school 67 mills Separate school 67 mills	Public school 72 mills Separate school 72 mills	Real property—Real value Business—Various %'s of real value for different businesses	Poll tax—All males 21 to 60 years not otherwise assessed pay \$8 per year
Windsor, city	Public school 56 mills Separate school 57 mills	Public school 60.5 mills Separate school 61.5 mills	Real property—Real value Business—Various %'s of real value for different businesses	Poll tax—All males 21 to 60 years not otherwise assessed pay \$10 per year
Windsor, city	Public school 92 mills Separate school 92 mills	Public school 100 mills Separate school 100 mills	Real property—Real value Business—Various %'s of real value for different businesses	Poll tax—All males 21 to 60 years not otherwise assessed pay \$10 per year
Windsor, city	Public school 81.15 mills Separate school 81.15 mills	Public school 86.61 mills Separate school 86.61 mills (The above rates include 2.67 mills for garbage and ash collection, applicable to real property only)	Real property—Real value Business—Various %'s of real value for different businesses	...
Windsor, city	Public school 48 mills Separate school 48 mills	Public school 51.5 mills Separate school 51.5 mills	Real property—Real value Business—Various %'s of real value for different businesses	Poll tax—All males 21 to 60 years not assessed more than \$400 pay \$10 per year



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed— real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
Niagara Falls, city	Public school 50.3 mills Separate school 50.3 mills	Public school 54.5 mills Separate school 54.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males 21 to 60 years not otherwise as- sessed pay \$5 per year
North Bay, city	Public school 57.75 mills Separate school 61.25 mills	Public school 61.25 mills Separate school 64.75 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 73 mills Separate school 73 mills (farm land rates are 7 mills less)	Public school 77.5 mills Separate school 77.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Owen Sound, city	Public school 75 mills Separate school 75 mills	Public school 82 mills Separate school 82 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males 21 to 59 years inclusive pay \$5 per year
Peterborough, city	Public school 61.3 mills Separate school 64.3 mills	Public school 65.5 mills Separate school 68.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Port Arthur, city	Public school 76.98 mills Separate school 76.98 mills	Public school 80.48 mills Separate school 80.48 mills	Real property — Real value (re-assessed for 1959) Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$8 per year
St. Catharines, city	Public school 65.5 mills Separate school 65.5 mills	Public school 69.95 mills Separate school 69.95 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
St. Thomas, city	Public school 59.18 mills Separate school 59.18 mills	Public school 63.35 mills Separate school 63.35 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$6 per year
Samia, city	Public school 58.6 mills Separate school 70.6 mills	Public school 62.4 mills Separate school 74.4 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$6 per year
Sault Ste. Marie, city	Public school 30.97 mills Separate school 34.02 mills	Public school 32.81 mills Separate school 35.86 mills	Real property — Real value (re-assessed for 1959) Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Stratford, city	Public school 80.7 mills Separate school 80.7 mills	Public school 86.9 mills Separate school 86.9 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Sudbury, city	Public school 62.5 mills Separate school 67.5 mills	Public school 66.61 mills Separate school 71.61 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Welland, city	Public school 83.3 mills Separate school 83.3 mills	Public school 89.8 mills Separate school 89.8 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Woodstock, city	Public school 62.5 mills Separate school 51.77 mills	Public school 66.8 mills Separate school 56.07 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Brockville, town	Public school 65 mills Separate school 65 mills	Public school 71 mills Separate school 71 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 56.2 mills Separate school 56.8 mills	Public school 61 mills Separate school 61.6 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax—Single males 21 to 60 years not otherwise assessed pay \$10 per year

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Manitoba**						
Winnipeg Metropolitan Area						
Winnipeg, city	43 mills	...	6% to 20%	Greater Winnipeg water district 4 mills on land values only	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	Electricity and gas sales tax — 5% of commercial and 2½% of domestic bills
West Kildonan, city	45.75 mills	44.45 mills	5% to 8%	Greater Winnipeg water district 4.5 mills on land values only	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface school district 54.8 mills Norwood school district 54.08 mills	...	5½% to 8% and 15%	Greater Winnipeg water district 3.5 mills on land values only	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...
St. James, city	36.89 mills	...	4% to 10%	...	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...
Transcona, town	School district no. 39 56.2 mills school district no. 1569 49.13 mills	School district no. 39 56.2 mills school district no. 1569 49.13 mills	12½%	Greater Winnipeg water district 3.2 mills on land values only	Land — Real value Buildings, etc. — 40% of real value Personal property — Real value Business — Rental value	...
Fort Garry Urban municipality	50.69 mills	50.69 mills	10%	Greater Winnipeg water district 4.52 mills on land values only	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Winnipeg, city	79 mills	...	Hotels 12% other businesses 14½%	...	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...

## Saskatchewan\*

Municipality	Real property	Business	Basis of assessed valuations and percentages taxed	Other taxes
Regina, city	Public school 95 mills Separate school 95 mills	95 mills	Land — Real value (re-assessed for 1959) Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 10% of admission price over 25¢
Edmonton, city	Public school 90.4 mills Separate school 89.4 mills	Licences	Land — Real value Buildings, etc. — 60% of real value	Amusement tax — 5% of admission price Poll tax — All persons 21 to 65 years, other than property owners, licencees and wives of taxpayers, pay \$5 per year

## PRINCIPAL TAXES AND RATES

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan* — Concluded				
Regina, city	Public school 72 mills Separate school 72 mills	72 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 6% to 10% of admission price
Saskatoon, city	Public school 74.5 mills Separate school 74.5 mills	74.5 mills	Land — Real value (re-assessed for 1959) Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Poll tax — Each single person over 21 years who is not property owner, has been resident for 3 months and earns a minimum of \$75 per month pays \$5 per year Amusement tax — Graduate rates on admission price
Alberta*				
Calgary, city**	Public school 51 mills Separate school 51 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton Metropolitan Area:				
Edmonton, city	Public school 61 mills Separate school 61 mills	6% to 20%	Land — Real value Buildings, etc. — Single family dwellings 50% All others 60% Business — Rental value	...
Jasper Place, town	Public school 53.5 mills Separate school 53.5 mills	30 mills	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Lethbridge, city	Public school 71 mills Separate school 71 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 49 mills Separate school 49 mills	13%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
British Columbia*				
Vancouver Metropolitan Area:				
Vancouver, city	57.19 mills	7%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
New Westminster, city	54.06 mills	9%	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
North Vancouver, city	55.73 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Burnaby, district	45.6 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Coquitlam, district	38.6 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	57.86 mills	...	Land — Real value Buildings, etc. — 40% of real value	...
Richmond, district	46 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Surrey, district	48.5 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
West Vancouver, district	56.4 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...



## III. Selected Municipal Governments — Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxes	
	Real property	Business		
British Columbia* — Concluded				
Victoria Metropolitan Area:				
Victoria, city	49.75 mills	6¼%	Land — Real value Buildings, etc.—75% of real value Business — Rental value	...
Quilchalt, district	39 mills	...	Land — Real value Buildings, etc.—75% of real value	...
West Bay, district	38.5 mills	...	Land — Real value Buildings, etc.—75% of real value	...
Winnipeg, district	School district No. 61 37.55 mills School district No. 63 39.1 mills	...	Land — Real value Buildings, etc.—75% of real value	...
Winnipeg, city	69.09 mills	...	Land — Real value Buildings, etc.—50% of real value for municipal purposes — 75% of real value for school purposes	...

\* Water charges, additional to tax rates, are billed to consumers.

• Metropolitan municipality. See introduction.

<sup>1</sup> St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

<sup>2</sup> Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.

<sup>3</sup> Rates for hotels of less than 20 rooms, inns and restaurants are 12%. There are a few special rates and if water is metered the minimum charge is the actual rate.

<sup>4</sup> Due to the consolidation of school districts in the Winnipeg Metropolitan Area, data for the municipalities of St. Vital and West Kildonan, included in previous years, were not available for this edition.





# PRINCIPAL TAXES AND RATES

## FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1960



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# PRINCIPAL TAXES AND RATES, 1960

## COMMENTARY AND EXPLANATORY NOTES

The purpose of this report is to present certain data on the more important revenue producing taxes and rates of government in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included.

With regard to the municipal section, the data was prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1960 unless otherwise noted in the tabular presentation.

**I. Government of Canada.** The budget presented March 31, 1960, to the third session of the 24th Parliament announced no major change in taxes.

Personal and corporation income tax rates were not changed, but maximum allowable deductions of medical expenses for personal income tax purposes were increased considerably, effective January 1, 1960.

In a province which levies a tax on corporation incomes and where arrangements exist for the replacement of federal grants to universities by additional provincial grants, corporations are allowed a tax credit of 10% of their taxable earnings. Otherwise the tax credit remains at 9%.

The greatest change announced in the budget was in import tariffs, increasing rates on cotton goods.

The greater part of the budgetary revenue of the Government of Canada is derived from taxes imposed under the following legislation:

(a) The Income Tax Act, under which income tax is levied directly on the taxable income of individuals, corporations, and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year with the exception of non-residents covered by terms of a tax treaty. Such treaties have now been signed with the United Kingdom, the United States of America, the Republic of Ireland, France, Denmark, Finland, Sweden, New Zealand, the Federal Republic of Germany, Australia, South Africa, the Netherlands, and Belgium, the Belgian Congo and the Territory of Ruanda-Urundi. In addition to income tax, an old age security tax is levied on individuals and corpo-

rations. For additional information on income taxes imposed by the Provinces of Quebec and Ontario, see the provincial section of this commentary.

(b) Estate Tax Act. This Act came into force on January 1, 1959, and applies to the estates of deceased persons dying on or after that date. Its predecessor—The Dominion Succession Duty Act—applies to the estates of deceased persons dying before that date. For further information about the estate tax see the 1959 Canada Year Book; for further information about succession duties see pages 1064-1068 of the 1956 Canada Year Book.

Bona fide debts, reasonable funeral expenses, etc., are deducted from the total value of the estate to determine aggregate net value. If the aggregate net value does not exceed \$50,000 the estate is exempt; if it does, the estate is taxable to the extent of the difference between the aggregate net value and the allowable deductions in respect of dependants and for gifts to charities, etc. This difference is aggregate taxable value to which the tax rates are applied. A tax credit is allowed in respect of similar taxes levied on the same property by a foreign government, and also in respect of gift tax paid to the Federal Government on property included in aggregate net value.

(c) Excise Tax Act. Under this Act, a general sales tax of 8% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 3% imposed under the Old Age Security Act, is payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax there is an excise tax at the manufacturer's level on a number of articles manufactured in, or imported into Canada.

(d) Excise Act. Under this Act duties are levied on the domestic production of tobacco and alcoholic products other than wines.

(e) Customs Tariff. Under this legislation most imported goods are subject to customs duties.



**II. Provincial Governments.** Some provinces either introduced new tax legislation or made some changes to the existing tax structures for 1960.

In Newfoundland, the tax on motor fuel was increased from 17¢ to 19¢ per gallon; the general sales tax was increased from 3% to 5% with all foods now being exempt.

In Prince Edward Island the Revenue Tax Act was passed providing for a sales tax of 4% on certain retail items, effective July 1, 1960. The Amusement Tax Act was amended to provide a new scale of amusement tax.

In Nova Scotia passenger motor vehicle licence rates (per 100 pounds of vehicle weight) were changed from 64.8¢ to rates varying from 61¢ to 72¢. Exemptions from the general sales tax were extended to include tangible property purchased by a municipality.

In Quebec, the tax on corporation income was increased to 10% from 9%, effective April 1, 1960. The additional tax is to provide for the replacement of federal grants to universities.

In Ontario, passenger motor vehicle licence rates for cars manufactured in 1933 and previous years were increased from \$3.00 to \$8.00 per annum, and for motor vehicles manufactured after 1933 the basis of measurement of licence fee was changed from number of cylinders to horse-power. Licence fees range from \$15.00 per annum up to and including 35 horse-power, to \$25.00 for vehicles over 45 horse-power.

A plan for hospital insurance in the Northwest Territories became operative on April 1, 1960. The Territories' share of the cost is financed by increased or new sales taxes on certain commodities and by increases in liquor prices.

The Province of Quebec has no tax rental agreement with the Government of Canada and continues to levy its own succession duties, and income taxes on corporations and individuals. Recovery is provided for, in whole or in part, from the provincial income taxpayer, of the additional three per cent deduction from federal income tax to be allowed those taxpayers by the Government of Canada. The extent of the recovery depends on the percentage which the taxpayer's provincial income tax is of his federal income tax.

In both Ontario and Quebec, taxes on paid-up capital and places of business are deductible from income for federal tax purposes. In Ontario a tax

credit in the amount of 9% of taxable earnings of corporations within the Province is allowed on the federal tax payable on corporation income, but in Quebec a similar credit of 10% is allowed, the extra 1% to compensate for the additional tax levied by the Province on corporation income to provide grants to universities in replacement of federal grants which, in other provinces, are paid direct to the universities.

In those provinces which impose income taxes on profits derived from mining and/or logging operations, i.e. Newfoundland, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan and British Columbia, these taxes are allowed as deductions in computing income under the federal Income Tax Act.

Among the other taxes imposed by certain provincial governments is a sales tax on the retail price of goods purchased within their jurisdiction. Specific taxes on tobacco and alcoholic beverages are imposed in Prince Edward Island and Quebec, and on tobacco in New Brunswick. Amusement taxes are levied by all provincial governments with the exception of Saskatchewan, where an amusement tax is imposed at the municipal level. This field is void of federal participation. Data shown in respect of motor vehicles are for private passenger vehicles only. Rates shown for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in those provinces which have established such funds.

**III. Municipal Governments.** The principal source of revenue of municipal governments in Canada is from taxes levied on the value of real property. The percentage of real value taxed is that specified by law wherever it is so regulated, and not the actual figure. Methods of determining assessments vary so widely that it would not be practicable to attempt to arrive at the actual percentage in a survey of this type. Because of this variation in determining taxable assessment there is a corresponding wide variation in tax rates between municipalities, so these cannot be regarded as an accurate indication of differences in tax burden. It is obvious that consideration must also be given to the relative assessments.

Prior to 1960, tax rate information was requested from all major cities and some other municipalities in metropolitan areas. This year the coverage has been extended to include some smaller cities, the municipal districts of Yellowknife and Hay River in the Northwest Territories, and the city of



Dawson in the Yukon Territory. All replies received have been incorporated in this report. A few municipalities had not replied by the date on which it was necessary to submit the report for printing, possibly due to the fact that they had not yet struck their tax rates for the 1960 taxation year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax levied on public school supporters in the City of Ottawa is 46.69 mills on each dollar

of taxable assessment, or \$46.69 per thousand dollars.

Municipalities in metropolitan areas, that is, areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Because metropolitan areas are large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas.

June 17, 1960.

*The assistance and cooperation of government officials at all three government levels is gratefully acknowledged.*

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## SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.

**Summary of Principal Taxes and Rates**  
**Federal and Provincial Governments**  
(For detail see Tables 1 to 10)

Category	Government of Canada		Provincial Government
	Basis	Rate	Basis
Income—Personal	Taxable income Surtax on Investment income (See detail for application)	14% <sup>1</sup> to 80% <sup>1</sup> 4%	Taxable income
—Corporations	Taxable income: \$25,000 and under On excess over \$25,000	21% <sup>2</sup> 50% <sup>2</sup>	Taxable income
—Non-resident (withholding tax)	Income earned in Canada: (a) Dividends paid to parent companies abroad (b) Interest on provincial bonds (c) Other interest, dividends, etc.	5% 5% 15%	
—Gift tax	Aggregate value of gift (See detail for application)	10% to 28%	
Corporations			Paid up capital Place of business
Sales (general)	ad valorem	11% <sup>3</sup>	Retail price
Automobiles	ad valorem	7½%	
Radios, T.V. sets, phonographs	ad valorem	15%	
Jewellery, clocks, etc.	ad valorem	10%	
Toilet articles and cosmetics	ad valorem	10%	
Playing cards	Per pack	20¢	
Tobacco	Cigarettes per 1,000 Cigars per 1,000 Manufactured tobacco, per lb. Smokers accessories Tobacco—raw leaf, per lb.	\$9.00 \$2.00 + 15% \$1.15 10% 10¢	Cigarettes—retail price Cigars—retail price Other tobacco products—retail price
Estates	(a) Aggregate taxable value of persons dying domiciled in Canada. (b) Aggregate value of property situated in Canada of persons dying domiciled outside of Canada	10% to 54% 15%	Direct line Collateral line Strangers
Alcoholic products	Domestic potable spirits—per gal. Non-potable for use in the following: Medicine, etc.—gal. Chemical compositions—gal. Prescriptions—gal. Imported spirits taken into bonded manufactory—gal. Canadian brandy—gal. Beer—gal. Wines—7% or less of absolute alcohol by volume—gal. —over 7% of absolute alcohol by volume—gal. Champagne and sparkling wines—gal.	\$13.00 \$1.50 15¢ \$1.50 30¢ \$11.00 38¢ 25¢ 50¢ \$2.50	Retail price Volume of retail package
Insurance companies	Premium income (British & foreign companies)	10%	Fire insurance premium income Premium income
Automobile licence			Operator Flat rate Weight  Wheelbase  Horsepower
Electric companies	Kilowatt hour exported	3/100 of 1¢	
Imports (Customs Tariff)	See detail		
Amusement			Admission price
Motor fuel			per gallon
Fuel oil			per gallon
Mining operations			Income (profit)
Logging operations			Income
Land transfer			Purchase price
Security transfer			Sale price—bonds, etc. Shares under \$1.00 \$1.00 to \$150.00 over \$150.00
Meals			Cost of meal
Hospital insurance			Person (p) or family (f)

<sup>1</sup> Includes 3% Old Age Security Tax. (Maximum tax \$90.)<sup>2</sup> Includes 3% Old Age Security Tax.<sup>3</sup> For pari-mutuel betting see detail.

**Summary of Principal Taxes and Rates**  
**Federal and Provincial Governments**  
(For detail see Tables 1 to 10)

Provincial Governments									
Rates									
Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
...	...	...	...	2.3% to 12%	...	...	...	...	...
...	...	...	...	10%	11%	...	...	...	...
...	...	...	...	1/10 of 1% \$20 to \$50	1/20 of 1% \$20 to \$50	...	...	...	...
5%	4%	3%	3%	2%	...	...	3%	...	5%
...	4¢ per 20 1¢ to 3¢	1/10 of 1¢ each 5%	4¢ per 20 1¢ to 3¢	1/4¢ per cigarette 10%	...	...	...	...	...
...	10%	5%	10%	10%	...	...	...	...	...
...	...	...	...	estate share 1.4%-15% 1%-10% 4%-20% 1%-10% 10%-30% 2%-5%	estate share 2 1/4%-14% 1 1/2%-15% 5%-17% 2 1/4%-13% 7 1/2%-35%	...	...	...	...
...	10%	5%	...	...	...	...	...	...	...
...	...	...	...	5¢ to 15¢	...	...	...	...	...
8% 2%	...	Max 1/4 of 1% 2%	1/16 of 1% 2%	1/4 of 1% 2%	1% or less 2%	1/2 of 1% 2%	1% 2%	1/2 of 1% 2%	1% 2%
3.00 18.00 ...	\$1.00 ... 50¢/cwt.	\$1.00 ... 61¢ to 72¢ cwt.	\$4.00 ... \$12.00 to \$32.00	\$2.50 ... 70¢/cwt	\$1.00 ... ...	\$2.00 ... ...	\$1.00 ... ...	\$5.00 ... ...	\$5.00 ... \$10.80 to \$58.50 ...
...	...	...	...	...	...	\$9.00 to 100'' plus \$2.50 each additional 5''	\$10.00 to \$20.00	\$10.00 to \$20.00	...
...	...	...	...	...	\$8.00 to \$25.00	...	...	...	...
5¢ 19¢ ... 5% <sup>3</sup>	see detail <sup>3</sup> 16¢ ... ...	5.2% to 10% <sup>3</sup> 17¢ ... 6¢ per ton	average of 11% <sup>3</sup> 15¢ ... 7% to 9%	10% to 12.5% 13¢ ... 4% to 7%	10% <sup>3</sup> 13¢ or 18 1/2¢ <sup>4</sup> ... 6% to 12%	1¢ to 10% <sup>3</sup> 11¢ ... 8%	... <sup>3</sup> 12¢ ... 3% to 12.5%	<sup>3</sup> 10¢ ... 6	10% <sup>3</sup> 10¢ or 12¢ <sup>4</sup> 1/2¢ 10%
...	...	...	...	...	9% 1/2 of 1%	...	...	...	10%
...	...	...	...	3¢ per \$100.00 1/10 of 1% 1/4¢ to 4¢ 4¢ + 1/10 of 1% 5%	3¢ per \$100.00 1/10 of 1% 1/4¢ to 4¢ 4¢ + 1/10 of 1%	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	\$2.00-(p) 4.00-(f) per mo.	see commen- tary	\$2.10-(p) 4.20-(f) per mo.	...	\$2.10-(p) 4.20-(f) per mo.	\$2.05-(p) 4.10-(f) per mo.	\$17.50-(p) 35.00-(f) per ann.	...	see comments table 10

<sup>4</sup> Applicable to diesel fuel.<sup>5</sup> Iron mine 20%.<sup>6</sup> For explanation, see page 16.



## PRINCIPAL TAXES AND RATES

## I. Government of Canada

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Income of individuals	Income Tax Act	R.S. 1952 c. 148 as amended	Taxable income	<p>Personal income tax schedule effective January 1, 1960, including Old Age Security Tax:<sup>1</sup></p> <p>14% on first \$1,000 of taxable income</p> <p>\$140 on \$1,000 plus 17% on next \$1,000</p> <p>310 " 2,000 " 20% " " 1,000</p> <p>510 " 3,000 " 19% " " 1,000</p> <p>700 " 4,000 " 22% " " 2,000</p> <p>1,140 " 6,000 " 26% " " 2,000</p> <p>1,660 " 8,000 " 30% " " 2,000</p> <p>2,260 " 10,000 " 35% " " 2,000</p> <p>2,960 " 12,000 " 40% " " 3,000</p> <p>4,160 " 15,000 " 45% " " 10,000</p> <p>8,660 " 25,000 " 50% " " 15,000</p> <p>16,160 " 40,000 " 55% " " 20,000</p> <p>27,160 " 60,000 " 60% " " 30,000</p> <p>45,160 " 90,000 " 65% " " 35,000</p> <p>67,910 " 125,000 " 70% " " 100,000</p> <p>137,910 " 225,000 " 75% " " 175,000</p> <p>269,160 " 400,000 " 80% " remainder</p>	<p>Main exemptions and deductions from taxable income to arrive at "taxable income":</p> <p>For single status ..... \$1,000</p> <p>For married status ..... 2,000</p> <p>For dependent children under 16 years of age ..... 250 e</p> <p>For other dependants (as defined by law and including dependent children over 21 years of age if they are attending university) ..... 500 e</p> <p>Taxpayer over 65 years of age an additional .....</p> <p>Charitable donations—up to 10% of income</p> <p>Medical expenses<sup>1</sup> in excess of 3% of net income come up to a maximum of:</p> <p>\$2,500 for single person</p> <p>3,000 for married person</p> <p>750 for each dependant</p> <p>3,000 for all dependants</p> <p>In lieu of claiming deductions for charitable donations, medical expenses, trade union dues and professional membership dues, an individual may instead claim a standard deduction of \$100 and file no receipts.</p> <p>Individuals who reside, are employed or own or business in a province which levies a tax on personal incomes may deduct 1% from their federal tax. Annual amendments have increased this rate to 13% for each of the taxation years 1958 to 1961 inclusive.</p> <p>Also see note under corporation income tax</p>
			Investment income	an additional tax of 4%	<p>Deductions from total investment income: \$2,400 or the total of personal exemptions, whichever is greater plus allowable charitable donations, medical expenses and trade union dues.</p> <p>Excludes rental income from real property</p>
Income of corporations			Taxable income of corporations resident in Canada or doing business in Canada.	<p>(a) 21% (including O.A.S. tax of 3%)<sup>1</sup> of the amount taxable, if the amount taxable does not exceed \$25,000 and</p> <p>(b) \$5,250 plus 50% of the amount by which the amount taxable exceeds \$25,000.</p>	<p>Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in a province which levies a tax on corporate incomes.<sup>2</sup> This credit is 10% in a province in which arrangements exist for the placement of federal grants to universities by additional provincial grants. Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.</p>
Income of non-residents			Withholding tax on income earned in Canada:		<p>Exemptions:</p> <p>Interest on Government of Canada bonds</p> <p>Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency</p> <p>Income covered by terms of a tax treaty such as that with the United Kingdom</p>
			(a) Dividends of wholly-owned subsidiary paid to parent company abroad.	5%	
			(b) Interest on provincial bonds.	5%	
			(c) Other interest, dividends, rentals, etc.	15%	
Gifts to and from individuals	Income Tax Act (Part IV)		Aggregate taxable value of gifts	Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000	<p>A gift of \$1,000 or less to any one person and a gift to a charitable organization of the Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transaction between husband and wife or from parent to child.</p>

See footnotes at end of table.

## I. Government of Canada — Continued

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estates	Estate Tax Act	S. 1958 c. 29	Aggregate taxable value of estate of a person dying domiciled in Canada.	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$500 on \$5,000 plus 12% on next \$5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 6,200 " 40,000 " 20% " " 20,000 10,200 " 60,000 " 22% " " 40,000 19,000 " 100,000 " 24% " " 50,000 31,000 " 150,000 " 26% " " 50,000 44,000 " 200,000 " 28% " " 75,000 65,000 " 275,000 " 30% " " 75,000 87,000 " 350,000 " 32% " " 100,000 119,500 " 450,000 " 34% " " 100,000 153,500 " 550,000 " 36% " " 100,000 189,500 " 650,000 " 38% " " 100,000 227,500 " 750,000 " 40% " " 100,000 267,500 " 850,000 " 42% " " 100,000 309,500 " 950,000 " 44% " " 150,000 375,500 " 1,100,000 " 46% " " 200,000 467,500 " 1,300,000 " 48% " " 250,000 587,500 " 1,550,000 " 50% " " 250,000 712,500 " 1,800,000 " 52% " " 200,000 816,500 " 2,000,000 " 54% " " remainder	Estates whose aggregate net value do not exceed \$50,000 are not taxable. Main exemptions and deductions: Bona fide debts, reasonable funeral expenses and probate fees. Gifts to charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death. Deductions in respect of: (a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child—\$60,000; (b) a deceased person other than one described in (a)—\$40,000; (c) each dependent child of a deceased person described in (a)—\$10,000; (d) each dependent child of a deceased person not survived by a spouse—\$15,000. A tax abatement of 50% of the federal estate tax otherwise payable in respect of property situated in a province which does not "rent" its succession duties field to the Federal Government.
Estates in Canada of foreign-domiciled decedents.	Part II		Aggregate value of property situated in Canada of a person dying domiciled outside of Canada.	15%	Property whose aggregate value does not exceed \$5,000 is not taxable. Main exemptions and deductions: Debts specifically chargeable to the property. A tax abatement of 50% of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid.
Imported goods	Customs Tariff	R.S. 1952 c. 60 as amended.	Mainly ad valorem <sup>4</sup> with some specific rates	Three main sets of rates: British preferential (lowest) Most — favoured — nation — under special agreements with various countries General—apply to all other imports	<b>Note:</b> Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.
Alcohol Sales	Excise Tax Act	R.S. 1952 c. 100, as amended.	Manufacturer's selling price or duty paid value of imports — ad valorem <sup>4</sup>	11% <sup>5</sup>	Exemptions include: Equipment used directly in process of manufacture or production. Most building materials, foodstuffs and fuels. Most products of farms, forests, fisheries and mines. Materials used by public hospitals. Books, magazines, newspapers and materials used in their production Certain items purchased by municipalities.
Import of special goods <sup>3</sup>					
Automobiles			ad valorem	7½%	
Records, phonographs and gramophone sets			ad valorem	15%	
Jewellery, clocks, watches			ad valorem	10%	
Perfumes, articles and cosmetics			ad valorem	10%	
Playing cards			per pack	20¢	
Tobacco and smokers' accessories <sup>3</sup>			per 5	2½¢	
Cigarettes			ad valorem	15%	
Matchboxes			ad valorem	10%	
Lighters and matches			ad valorem	10%	
Cigarette holders, etc.			ad valorem	10%	
Tobacco—manufactured			per pound	80¢	
Wines of all kinds containing 7% or less of absolute alcohol by volume			per gallon	25¢	
Sparkling wines containing more than 7% of absolute alcohol by volume but not over 30% of proof spirits			per gallon	50¢	
Champagne and sparkling wines			per gallon	\$2.50	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.

## I. Government of Canada — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Sales of special goods <sup>1</sup> — Concluded: Insurance Companies: British or foreign companies	Excise Act	R.S. 1952, c. 99 as amended	net premium	10%	Excluding insurance against marine risks.
Electric Companies			Kilowatt hour of electrical energy exported	3/100 of 1¢	
Tobacco <sup>6</sup> — on domestic production: Manufactured tobacco excluding cigarettes			per pound	35¢	Not levied on imports, but the customs tariff on these products is set at a rate to take into account the duties levied on domestic production.
Cigarettes weighing not more than 2½ lb.			per 1,000	\$4.00	
Cigarettes weighing more than 2½ lb.			per 1,000	\$5.00	
Cigars			per 1,000	\$2.00	
Canadian raw leaf tobacco when sold for consumption			per pound	10¢	
Alcoholic products: Domestic potable spirits on the strength of proof distilled in Canada			per gallon	\$13.00	These duties do not apply to denatured alcohol used in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of vinegar, to certain spirits used to treat domestic wine, and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax. Customs duties on imports are set to take into account the duties levied on domestic production.
Non-potable spirits used in the manufacture of: Medicines, extracts, pharmaceutical preparations, etc.			per gallon	\$1.50	
Approved chemical compositions			per gallon	15¢	
Spirits sold to druggists and used in preparation of prescriptions			per gallon	\$1.50	
Imported spirits taken into bonded manufactory, in addition to other duties			per gallon	30¢	
Canadian brandy			per gallon	\$11.00	
Beer			per gallon	38¢	

<sup>1</sup> See commentary, page 3 for further information.<sup>2</sup> See commentary, page 4, Section II, re Dominion-Provincial Tax Rental Agreements.<sup>3</sup> In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.<sup>4</sup> An "ad valorem" tax is levied as a percentage of the value of the goods, which, for tax purposes, includes customs duties in respect of imported goods and excise duties in the case of tobacco and alcoholic products manufactured in Canada. Where an article is subject to the general sales tax and to the special excise tax, both taxes apply separately to the same value.<sup>5</sup> The rate of general sales tax includes the Old Age Security Tax of 3%. See commentary, page 3.<sup>6</sup> Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes — \$9.00 per thousand (or 18¢ per pack of 20 cigarettes) plus the 11% sales tax at the manufacturer's level.

Manufactured tobacco — \$1.15 per pound plus the 11% sales tax at the manufacturer's level.

## II. Provincial Governments

TABLE 1 Newfoundland

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	R.S. 1952, c. 41 S. 1954, c. 68	retail price	5%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside Province, food, meals priced at 17¢ or less and sales less than 17¢.
Amusements	Cancer Control Tax Act	S. 1953, c. 40	admission per person 16 years and over	5¢	Church and school functions exempt.
Motor fuel	Gasoline Tax Act	R.S. 1952, c. 38 S. 1955, c. 58 S. 1958, c. 44	per gallon	19¢	Exemptions are allowed for use in operation of vessels (non-pleasure), plants for curing, processing or preparation of fish or fish products, sawmills, household lighting plants, power saws and tractors used in logging or agricultural purposes, government departments, municipalities, aircraft and export from Province.
Insurance	The Insurance Companies Tax Act	S. 1957, c. 76	premium income	2%	Exemption for marine insurance and annuity contracts.
Fire insurance	Insurance Premium (Tax) Act	R.S. 1952, c. 39	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	R.S. 1952, c. 43	net income	Iron — 20% Other — 5%	
Automobiles	Highway Traffic Act	R.S. 1952, c. 94	flat rate operator	\$18.00 \$3.00	Reduced rates are as follows: Aug. 1 to Nov. 30 — \$12.00 Dec. 1 to Mar. 31 — 6.00 Expiry date March 31.



TABLE 2. Prince Edward Island

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	S. 1952, c. 3 as amended	admission price pari-mutuel betting pool	31¢ to 40¢ ..... 2¢ 41¢ to 45¢ ..... 3¢ 46¢ to 60¢ ..... 5¢ 61¢ to 75¢ ..... 7¢ 76¢ to \$1.00 ..... 10¢ over \$1.00.....5¢ extra for each additional 50¢ or fraction thereof 5%	Admissions up to 30¢ exempt.
Motor fuel	Gas Tax Act	R.S. 1951, c. 69	per gallon	16¢	Refunds to fishermen, farmers, exporters of gasoline from the Province, stationary engines operated for manufacturing or industrial purposes—11¢ per gallon.
Tobacco	Health Tax Act	R.S. 1951, c. 71 as amended	retail selling price	$\frac{1}{2}$ of 1¢ per cigarette 1¢ on cigars 6¢ to 19¢ 2¢ on cigars 20¢ to 29¢ 3¢ on cigars 30¢ or over 10% on other tobacco	
Alcoholic beverages	"	"	price of all purchases from government liquor stores	10%	
Automobiles	Highway Traffic Act	R.S. 1951, c. 73	weight per 100 lb. operator	50¢ \$1.00	Expiry date March 31. Reduced rates apply later in year.
Insurance	The Premium Tax Act	S. 1957, c.c. 27, 28	premium income	2%	
Hospital insurance	Hospital and Diagnostic Services Insurance Act	S. 1959 c. 17	monthly premium	\$2.00—single \$4.00—family	
General sales	Revenue Tax Act	1960 Bill No. 47	retail selling price	4%	Effective July 1, 1960. Exemptions are given to foodstuffs, fuel, farm machinery and equipment, farm livestock, fishing boats and apparatus, orthopedic appliances, hearing aids, dental and optical appliances, machinery and goods used in the production of articles for sale, agriculture feeds, fruit trees, fertilizers, goods for consumption outside of the Province, meals priced at 75¢ or less, magazine and newspaper subscriptions, children's clothing and children's footwear, aircraft, cigarettes, tobacco, school supplies, and all purchases under 25 cents.

TABLE 3. Nova Scotia

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	R.S. 1954, c. 288	admission price pari-mutuel betting pool	Over 30¢ 5.2% to 10% 6.5% or 10.5%	Racing Commission may deduct 4% commission if remitted within 7 days.
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 109 S. 1955, c. 26	per gallon	17¢	Exemptions to fishing boats, farm services, ferry and coastal boats, vehicles and equipment used solely for city and town purposes.
Fire insurance	Fire Prevention Act	R.S. 1954, c. 101	premium income	Not to exceed $\frac{1}{4}$ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	S. 1957, c. 4	premium income	2%	Exemption for marine insurance and annuity contracts.
Automobiles	Motor Vehicle Act	R.S. 1954, c. 184	per 100 lb. (passenger) operator	61¢ to 72¢ min. \$11.00 \$1.00	Expiry date March 31.
Long distance telephone calls	Corporations Tax Act	R.S. 1954, c. 57	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.
Mining operations	Gypsum Mining Income Tax Act	R.S. 1954, c. 114	Earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act <sup>1</sup>	S. 1958, c. 4	purchase price	$\frac{1}{10}$ of 1¢ per cigarette 5% on all other forms	
Spirituuous liquors	"	"	purchase price	5%	
General sales	"	"	purchase price	3%—purchases over 15¢	Exemptions include foods, gasoline, fuel and electricity, motor vehicles meals priced at \$1.00 or less, children's wear, and a number of other consumer goods, plus machinery, equipment and materials used in agriculture, fishing, mining, construction and manufacturing, tangible property purchased by a municipality or agency thereof.

<sup>1</sup> Taxes levied under this Act are used in providing hospital insurance for residents of the Province.

TABLE 4. New Brunswick

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	R.S. 1952, c. 213 S. 1954, c. 78 S. 1956, c. 61	retail price	3%	Exemptions are given to fuel, agricultural feeds and seeds, orthopaedic appliances, production machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated into goods for sale, purchases of foodstuffs, drugs, machinery and implements for fishing and farming, children's clothing, footwear, books, school supplies, tobacco, goods sold for consumption outside the province, all purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	R.S. 1952, c. 228	admission price pari-mutuel betting pool	11% (average) 5%	
Motor fuel Diesel fuel	Gasoline Sales Tax Act	S. 1954, c. 42	per gallon " "	15¢ 15¢	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Tobacco	Tobacco Tax Act	R.S. 1952, c. 231 S. 1954, c. 84	retail selling price	$\frac{1}{2}$ of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢; 2¢ per cigar priced from 20¢ to 29¢; 3¢ per cigar priced at 30¢ or over. 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	R.S. 1952, c. 86	premium income	$\frac{1}{16}$ of 1%	
Insurance	Premium Tax Act	S. 1957, c. 14	premium income	2%	Exemption for marine insurance and annuity contracts.
Hospital insurance	Hospital Care Insurance Act	S. 1958, c. 8	monthly premium	\$2.10 - single \$4.20 - family	
Automobiles	Motor Vehicle Act	S. 1955, c. 13	weight      operator	Not more than 1,625 lbs. - \$12.00 More than 1,625 lbs. up to 1,875 lbs. - \$12.50 For every 250 lbs. increase in weight above 1,875 lbs. an additional amount of \$1.50 up to category 4,875 lbs. - 5,000 lbs. - \$32.00 \$4.00	Graduated reductions are allowed for various categories effective: July 1 - reduction from \$2.50 to \$7.50 Oct. 1 - further reductions from \$2.50 to \$7.50 Expiry date Dec. 31  Licence good for 2 years.
Mining operations	Mining Income Tax Act	S. 1954, c. 10 S. 1955, c. 27	profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	

TABLE 5. Quebec

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	R.S. 1941, c. 88	retail price	2%	See municipal section also. Exemptions are allowed on foodstuffs, children's clothing and footwear, farm implements and tools, fishing apparatus, drugs, beer, tobacco, sales of Federal and Provincial Government for consumption outside the Province and all sales of 10¢ or less.
Amusements	Amusement Tax Act	R.S. 1941, c. 85	admission price	Other than cinemas - 12.5% Cinemas: Over \$1.00 - 12.5% Not over \$1.00 - 10%	The tax on the admission price is at the rate of 10% and is divided on a 50/50 basis between the Province and the municipality. In addition the Province levies a surtax equal to 25% of the tax imposed on the admission price but for cinemas this surtax applies only on admission prices over \$1.00. Municipalities retain 2% of the surtax to indemnify it for its costs.
Race-meetings	License Act	R.S. 1941, c. 76	pari-mutuel betting pool	5.5% and up	

TABLE 5. Quebec — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
for fuel	Gasoline Tax Act	R.S. 1941, c. 83 S. 1950-51, c. 15	per gallon	13¢	Refunds are allowed for the operation of farm tractors, fishing boats, stationary engines, manufacturing processes, fire pumps and aerial navigation.
tobacco	Tobacco Tax Act	R.S. 1941, c. 87 S. 1955-56, c. 52	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	$\frac{1}{2}$ ¢ per cigarette 10% 10%	No tax on leaf tobacco.
alcoholic beverages	Alcoholic Liquor Act (Tax known as Unemployment Tax)	R.S. 1941, c. 255	up to 13 ounces from 14 oz. to 27 oz. over 27 oz.	5¢ 10¢ 15¢	On spirits purchased in government liquor stores.
hospitals	Hospital Duty Act	R.S. 1941, c. 89 S. 1944, c. 21	levied on meals costing over 59¢	5%	Paid over to Public Charities Fund.
succession duties	Quebec Succession Duties Act	R.S. 1941, c. 80 S. 1943, c. 18 S. 1952-53, c. 45	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 1.4% to 15% 4% to 20% 10% to 30% On individuals share in estate 1% to 10% 1% to 10% 2% to 5%	Exemptions: Direct Line — basic exemption of \$10,000 if aggregate value of estate less than \$50,000. Each child in the first degree under 25 years of age \$1,500. Collateral Line — aggregate value of estate not exceeding \$1,000; aggregate value passing to one and the same person not exceeding \$1,000.
and transfer	Property Transfer Duty Act	R.S. 1941, c. 79	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts.
security transfer	Security Transfer Tax Act	R.S. 1941, c. 78 S. 1944, c. 19	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 $\frac{1}{10}$ of 1% per share " \$ 1 to \$ 5 $\frac{1}{4}$ ¢ " " " 5 to 25 1¢ " " " 25 to 50 2¢ " " " 50 to 75 3¢ " " " 75 to 150 4¢ " " " over \$150 4¢ " " plus $\frac{1}{10}$ of 1% of value in excess of \$150	
fire insurance	Fire Prevention Act	R.S. 1941, c. 151	premium income	$\frac{1}{4}$ of 1%	
corporations	Corporation Tax Act	S. 1947, c. 33 S. 1957, c. 19 Bill No. 60	income paid up capital place of business	10% $\frac{1}{10}$ of 1% \$20 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including trust companies, insurance, loan, navigation, telegraph, telephone, and railway companies.
mining operations	Quebec Mining Act	R.S. 1941, c. 196	income	4% on amount over \$10,000 to \$1,000,000 5% " " " \$1,000,000 to \$2,000,000 6% " " " \$2,000,000 to \$3,000,000 7% " " " \$3,000,000	
automobiles	Motor Vehicle Act	R.S. 1941, c. 142	per 100 lb. operator	70¢ \$2.50	Expiry date Feb. 28.
individuals	Provincial Income Tax Act	S. 1954, c. 17 S. 1957-58, c. 25	taxable income	2.3% on first \$1,000 of taxable income \$23 on \$1,000 plus 2.6% on next \$1,000 49 " 2,000 " 2.9% " " 2,000 107 " 4,000 " 3.3% " " 2,000 173 " 6,000 " 3.9% " " 2,000 251 " 8,000 " 4.5% " " 2,000 341 " 10,000 " 5.3% " " 2,000 447 " 12,000 " 6.0% " " 3,000 627 " 15,000 " 6.8% " " 10,000 1,307 " 25,000 " 7.5% " " 15,000 2,432 " 40,000 " 8.3% " " 20,000 4,092 " 60,000 " 9.0% " " 30,000 6,792 " 90,000 " 9.8% " " 35,000 10,222 " 125,000 " 10.5% " " 100,000 20,722 " 225,000 " 11.3% " " 175,000 40,497 " 400,000 " 12.0% on remainder To the tax computed according to the above rates must be added all or part of the additional 3% deduction from federal income tax for 1959, depending on the percentage of the taxpayer's provincial income tax of his federal income tax. See S. 1958-59, 7-8 Elizabeth II, Bill 48.	Exemptions and deductions from total income to arrive at "taxable income": For single status ..... \$1,500 For married status .... 3,000 For dependent children qualified for family allowance ..... \$250 each For other dependents including children not qualified for family allowance and those over 21 years attending university full time ..... \$500 each For deductions re charitable donations, medical expenses, etc. see Government of Canada, R.S. 1952, c. 148, sec. 27.



TABLE 6. Ontario

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate		Comments, exemptions, etc.
Amusements	Hospital Tax Act	R.S. 1950, c. 170 S. 1955, c. 31	admission price	10%		Tickets up to 25¢ and certain live stage and concert shows in which Canadian talent is used exclusively are exempt
Race-meetings	Race Track Tax Act	R.S. 1950, c. 327	pari-mutuel betting pool	6%		
Motor fuel	Gasoline Tax Act	R.S. 1950, c. 157 S. 1957, c. 40	per gallon	13¢		Farmers and commercial fishermen receive full refund, others receive refunds 11¢ per gallon, on gasoline used other than for motor vehicles on highway
Diesel fuel	Motor Vehicle Fuel Tax Act	S. 1956, c. 49 S. 1958, c. 63	per gallon	18½¢		
Succession duties	Succession Duty Act	R.S. 1950, c. 378 S. 1951, c. 84 S. 1952, c. 102 S. 1953, c. 100 S. 1954, c. 90 S. 1955, c. 82 S. 1957, c. 116 S. 1958, c. 103 S. 1959, c. 6	Relationship: (1) Direct line  (2) Collateral line  (3) Strangers	On estate 2½% to 14%  5% to 17%  7½% to 35%	On individuals share in estate 1½% to 15% (where share exceeds \$50,000) 2½% to 13% (where share exceeds \$10,000)	Exemptions: Direct line—aggregate value of property less than \$50,000. Collateral line—aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000. Strangers—aggregate value of property less than \$5,000. Total tax for direct line subject to surtax of 15%. Total tax for collateral line subject to surtax of 20%. Total tax for strangers subject to surtax of 25%. Dependants—Exemptions not based on aggregate value but on value of dutiable benefits to wife, infirm husband and dependent child and dependent children. Collective exemption—value of dutiable benefits to all dependants less than: (a) \$60,000 in case of wife or qualifying infirm husband and \$10,000 for each dependent child where qualifying spouse survives. (b) \$15,000 for each dependent child where no spouse survives. Individual exemption—value of dutiable benefits to dependant less than: (a) \$60,000 in case of wife or qualifying infirm husband. (b) \$10,000 in case of child where qualifying spouse survives. (c) \$15,000 in case of child where spouse survives.
Land transfer	Land Transfer Tax Act	R.S. 1950, c. 198	purchase price	½ of 1%		
Security transfer	Security Transfer Tax Act	R.S. 1950, c. 352	Sale price of securities transferred	Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1—½ of 1% of value " \$1 to \$5—¼¢ per share " \$5 to \$25—1¢ " " " \$25 to \$50—2¢ " " " \$50 to \$75—3¢ " " " \$75 to \$150—4¢ " " " over \$150—4¢ per share plus ½ of 1% of value in excess of \$150 Single \$2.10; family \$4.20		
Hospital insurance	Hospital Services Commission Act	S. 1957, c. 46 as amended	monthly premium	Not in excess of 1%		
Fire insurance	Fire Marshals Act	R.S. 1950, c. 140 S. 1957, c. 37	premium income	Not in excess of 1%		
Corporations	Corporations Tax Act, 1957	S. 1957, c. 17	Income Paid-up capital Place of business	11% ½ of 1%* \$20 to \$50*		These are the general rates. There are certain classes of companies whose rates and/or bases of tax vary from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to tax based on premium income, but are not taxed on paid-up capital and place of business. *Payable only to extent that these taxes exceed a tax based on income.
Mining operations	Mining Tax Act	R.S. 1950, c. 237 S. 1957, c. 72	profit	6%—\$10,000 to \$1,000,000 11%—over \$1,000,000 to \$5,000,000 12%—over \$5,000,000		
Logging operations	Logging Tax Act	R.S. 1950, c. 216 S. 1957, c. 65	income	9% on income in excess of \$10,000		
Automobiles	Highway Traffic Act	R.S. 1950, c. 167 S. 1957, c. 44	horsepower  operator	4 cyl.—1933 and previous years \$ 8.00 up to and incl. 35 h.p. .... 15.00 over 35 h.p. to 45 h.p. .... 20.00 over 45 h.p. .... 25.00 1.00		Expiry date Dec. 31.

TABLE 7. Manitoba

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Tax Act	R.S. 1954, c. 4 S. 1958, c. 2	admission price	61¢ to 64¢—1¢, 65¢ to 67¢—3¢, 68¢ to 70¢—5¢, over 70¢—10%.	Exemptions are allowed for admission prices of 60¢ or less.
Motor fuel	Gasoline Tax Act	S. 1955, c. 24 S. 1956, c. 26	pari-mutuel betting pool per gallon	10% 11¢	Exemptions are allowed for the operation of agricultural machinery, propelling aircraft, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
	The Motive Fuel Users Act <sup>1</sup>	R.S. 1954, c. 172 S. 1956, c. 44	per gallon	11¢	Total exemption for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery; partial exemption as set out in the Act.
Hospital insurance	Hospital Services Insurance Act	S. 1958, c. 24	monthly premium	Single \$2.05; family \$4.10	
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	½ of 1%	
Life insurance	The Insurance Corporations Tax Act	S. 1957, c. 32	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Royalty and Tax Act	R.S. 1954, c. 169	income	8%	This tax is imposed on income in excess of \$10,000. During first year of production the tax is 6% and during second year 7%.
Automobiles	Mineral Taxation Act Highway Traffic Act	R.S. 1954, c. 19 R.S. 1954, c. 112	assessed value of crude oil wheel base	8 mills	In, on, or under land in a designated producing area. Reductions are allowed as follows: 15th May to 30th September ¼ of stated fee. 1st October to 31st January ½ of stated fee. 1st February to end of February ¾ of stated fee. Expiry date Feb. 28. Licence good for two years.
			operator	\$2.00	

<sup>1</sup> "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.

TABLE 8. Saskatchewan

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Hospitalization Tax Act	R.S. 1953, c. 61 S. 1959, c. 26	retail price rent of tangible personal property	3% 3%	Exemptions are allowed on food and drink (non-spirituous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.
Race meetings	Horse Racing Regulation Act	R.S. 1953, c. 349	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	R.S. 1953, c. 62	per gallon	12¢	Exemptions are allowed for farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.
Hospital insurance	Health Services Act	R.S. 1953, c. 231	annual personal or family charge	Single —\$17.50 Family — 35.00	
Fire insurance	Fire Prevention Act	S. 1954, c. 85 S. 1957, c. 92	premium income	1%	
Life insurance	Insurance Premium Tax Act, 1957	S. 1957, c. 23	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	The Mineral Resources Act	R.S. 1953, c. 47	income	3% on amount over \$10,000 to \$100,000 5% " " " \$100,000 to \$500,000 7% " " " \$500,000 to \$1,000,000 12½% " " " \$1,000,000 or 5% of the market value of mineral content of ore sold during such calendar year (whichever is the lesser).	These rates apply only to quartz mining and to mines commencing or recommencing operations after January 1, 1947. Mines in operation prior to January 1, 1947 will pay the same rate that is given for profits in excess of \$1,000,000. Expiry date March 31.
Automobiles	Vehicles Act	R.S. 1953, c. 344	wheel base operator	Not exceeding 110" —\$10.00 Exceeding 110" but not 120" — 15.00 " 120" — 20.00 \$1.00	

## PRINCIPAL TAXES AND RATES

TABLE 9. Alberta

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	R.S. 1955, c. 13	pari-mutuel betting pool	5%	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Motor fuel	Fuel Oil Tax Act	R.S. 1955, c. 125	per gallon	10¢	
Mining operations	Mineral Taxation Act	R.S. 1955, c. 203	assessed value of all minerals and flat rate per acre of land	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land — not to exceed 5¢ per acre. Minimum 25¢.	
Fire insurance	Fire Prevention Act	R.S. 1955, c. 115	premium income	$\frac{1}{2}$ of 1%	Exemption for marine insurance annuity contracts. Reductions are allowed: 40% — Oct. 1 75% — Jan. 1 Expiry date Mar. 31. Licence good for 5 years.
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 35	premium income	2%	
Automobiles	Vehicle and Highway Traffic Act	R.S. 1955, c. 356	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " " 120" — 20.00	
			operator	\$5.00	

TABLE 10. British Columbia

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	R.S. 1948, c. 333 S. 1953, c. 36 S. 1954, c. 48	retail price	5%	Exemptions are allowed for foodstuffs, motor and heating fuel, farm machinery and supplies, fishing apparatus, drugs, sold to the Federal Government, sales for consumption outside of Province, sales less than 15¢, children's clothing and footwear and meals priced at \$1.00 or less. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Amusements	Hospital Construction Aid Tax Act	R.S. 1948, c. 323 S. 1956, c. 45	admission price	10%	Refund of 9¢ per gallon allowed for operation of logging trucks on highways, motor vehicle pools for industrial purposes where vehicle is stationary, and motor vehicles of certain classes of veterans, amputees and persons permanently confined to a wheelchair. Motor vehicles entering Province subject to tax on importation in supply tanks exceeding 10 gallons. May only be used in ships, boats and other water vehicles, stationary and portable engines and motors for off highway use; logging trucks used exclusively off highways; railway locomotives, motorway cars and track operated motor vehicles; and for non-motor vehicles for industrial purpose. Operators of commercial motor vehicles using motive-fuel require pay tax on gallonage used within the Province. Motive-fuel includes diesel fuel, propane, butane. Motive fuel used in farm tractors exempt (subject to Colour Gasoline Tax Act).
Race-meetings	Pari-mutuel Betting Tax Act	R.S. 1948, c. 330	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	R.S. 1948, c. 327	per gallon	10¢ (1¢ on gasoline used in aircraft)	
	Coloured Gasoline Tax Act	R.S. 1948, c. 324	per gallon	1¢	
	Motive-fuel Use Tax Act (operative from July 15, 1959)	S. 1959, c. 86	per gallon	12¢	Determined by the Lieutenant Governor in Council. Exemption for marine insurance annuity contracts. Exempt new mines from tax for three years of production.
Fuel oil	Fuel Oil Tax Act	R.S. 1948, c. 326	per gallon	$\frac{1}{2}$ ¢	
Fire insurance	Fire Marshal Act	R.S. 1948, c. 124	premium income	1%	
Insurance	Insurance Premiums Tax Act	S. 1957, c. 58	premium income	2%	
Mining operations	Mining Tax Act	R.S. 1948, c. 329 S. 1953, (2nd), c. 34	income	10% on income derived from mining operations in excess of \$25,000	Expiry date Feb. 28. Reduced one-twelfth each month minimum fee of \$2.00
Logging operations	Logging Tax Act	S. 1953, (2nd), c. 33	income	10% on income derived from logging operations in excess of \$25,000	
Private passenger vehicles	Motor Vehicle Act	S. 1957, c. 39	net weight	1,500 lbs. or less — \$10.80 1,501 " — 2,000 lbs. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50	
			registration fee operator	\$1.00 \$5.00	



TABLE 11. Yukon Territory

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions etc.
Alcoholic beverages	Liquor Ordinance	Chapter 67 Revised Ordinances 1958	on each dozen bottles of beer on each bottle of wine on each flask of spirits on each bottle of spirits	.10¢ .10¢ .10¢ .25¢	
Amusement	Amusement Tax Ordinance	Chapter 3 Revised Ordinances 1958	price of admission	10%	
Property	Taxation Ordinance	Chapter 2 1959 Second Session	assessed value of land and improvements	30 mills	
Poll	Poll Tax Ordinance	Chapter 89 Revised Ordinances 1958	Every male gainfully employed	\$5.00	Payable after one month's residence in Yukon Territory and again each following January 1st. The Ordinance provides for several exempt classes of person.
Motor vehicle fuel	Motor Vehicle Fuel Tax Ordinance	Chapter 78 Revised Ordinances 1958	per gallon	.06¢	Taxable fuel is restricted to that used in propelling a motor vehicle on a highway. Exempt vehicles include tractor, high lift or power shovel, dragline or backhoe, motor grader etc.

TABLE 12. Northwest Territories

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel	Fuel Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	1½¢	
Fuel Oil	Fuel Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	1½¢	
Automobile licences	Motor Vehicle Ordinance	Revised Ordinances of N.W.T. 1956, as amended	flat rate operator or chauffeur	\$2.00 1.00	
Mining operations royalty tax	N.W.T. Quartz Mining Regulations, as amended	Territorial Lands Act R.S. 1952, c. 263	income (profit)	(a) Upon annual profits in excess of \$10,000 and up to \$1,000,000..... 3% (b) On the excess above \$1,000,000 up to \$5,000,000..... 5% (c) On the excess above \$5,000,000 to \$10,000,000 ..... 6% (d) On the excess above \$10,000,000 a proportional increase of one per cent for each additional \$5,000,000.	In computing royalties there is an equitable allowance made for mining, milling and operational costs.

Summary, by Provinces, of Principal Taxes Levied by Municipalities

Taxes	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	N.W.T.
Real Property .....	1	†	†	†	†	†	†	†	†	†	†	†
Personal property .....	2	†	†	†	3	...	3	...	...	...	...	...
Business <sup>4</sup> .....	†	3	3	3	†	†	†	†	†	†	...	†
Household .....	...	...	...	...	3	...	...	...	...	...	...	...
Occupancy .....	...	...	5	6	...	...	...	...	...	...	...	...
Rental .....	...	...	...	...	3	...	...	...	...	...	...	...
Sales .....	7	...	...	...	8	...	9	10	...	...	...	...
Amusement .....	†	...	...	...	11	...	...	†	...	...	...	...
Poll .....	†	†	†	†	3	3	3	3	3	...	...	†

<sup>1</sup> Cities of St. John's and Corner Brook and some of the larger towns.<sup>2</sup> Levied on stock-in-trade and known as the Stock Tax.<sup>3</sup> Of limited application.<sup>4</sup> In some instances business licences are applied instead of, or as a supplement to, a business tax.<sup>5</sup> City of Halifax.<sup>6</sup> City of Fredericton.<sup>7</sup> On fuel oil, gasoline and coal sales.<sup>8</sup> Provincial legislation permits municipal and school corporations to levy sales taxes which, by agreement, are collected by the province and remitted by it to the corporations.<sup>9</sup> On electricity and gas accounts in the city of Winnipeg.<sup>10</sup> On electricity accounts in urban municipalities.<sup>11</sup> Tax levied by the province and shared with the municipalities.

† General application.

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city**1	20%	...	20%	Water tax-various rates	Real property — Rental value Business — Rental value Water — Rental value	Sales tax — 1¢ per gallon fuel oil sales Amusement tax — 10% of admission price
Corner Brook, city	11.5 mills	...	¾ of 1% to 10%	...	Real property — Real value Business — Real value buildings only	Poll tax — Non-property owners 21 years and over, if not resident, pay \$10 per year male residents pay \$20 per year Amusement tax — 10¢ per person
Prince Edward Island*						
Charlottetown, city	27.5 mills	27.5 mills	27.5 mills	...	Real property — 66⅔% of real value Personal property — 66⅔% of real value Business — Various %'s of real value for different businesses	Education tax — \$25 per year all males 21 to 60 and \$10 per year on all females 21 to 55 who are earning \$1,200 or over per year
Nova Scotia*						
Halifax Metropolitan Area: Halifax, city	Property of a residential character 20.6 mills Property of a business character 48.6 mills	...	48.6 mills	Occupancy tax 20.6 mills	Real property — Real value Business — 50% of assessed value Occupancy — 25% of real value if occupancy is for any purpose other than residential or business	Poll tax — All male and female residents over 21 years of age earning in excess of \$1,500 per year pay \$20 per year
Dartmouth, town	23.9 mills	23.9 mills	...	...	Real property — 84% of real value Personal property — 16% of real value	Poll tax — All male and female residents 21 to 60 years of age earning \$1,000 or more per year pay \$20 per year
Sydney, city	36.2 mills	36.2 mills	...	...	Real property — Real value (re-assessed for 1960) Personal property — Real value	Poll tax — All male and female residents 21 to 60 years of age as follows: males — \$20 per year females — \$15 per year
Amherst, town	25.2 mills	25.2 mills	...	...	Real property — Real value Personal property — Residential 15% of real value — Other various %'s of real value	Poll tax — All male and female residents 21 to 60 years of age as follows: ratepayers — \$2 to \$15 per year non-ratepayers — \$15 per year
Glace Bay, town	101 mills	101 mills	...	...	Real property — 30% to 40% of real value Personal property — Real value	Poll tax — All unassessed male persons 21 to 60 years of age pay \$20 per year all unassessed female persons earning \$1,000 the previous year pay \$10 per year
Truro, town	22.4 mills	22.4 mills	22.4 mills	...	Real property — Real value Personal property — 20% of real value Business — Stock-in-trade	Poll tax — All residents 21 to 60 years who are non-property owners and earn in excess of \$1,000 per year pay \$25 per year

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants					Other taxes		
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed			
	Real property	Personal property	Business	Other				
New Brunswick*								
St. John Metropolitan Area: Saint John, city	67 mills	67 mills	67 mills	...	Real property — Real value Personal property — Real value Business — Real value	Poll tax — \$25 per year for all persons 21 to 65 years except unemployed females		
Lancaster, city	Mun. 27.20 to 34.80 mills School 18.40 to 28.20 mills		...	...	Real property — Real value Personal property — Cars and trucks 60% of real value — Other 75% of real value	Poll tax — All employed persons 21 to 60 years, males \$12.95 to \$26.95, females \$10.00		
Pembellton, city	60 mills	60 mills	...	...	Real property — Real value Personal property — 40% of real value	Poll tax — All male residents 21 to 60 years pay \$20 per year and all female residents 21 to 60 years who earn a minimum of \$800 per year pay \$20 per year		
Fredericton, city	42.4 mills	42.4 mills	...	...	Real property — 50% of real value Personal property — 50% of real value	Poll tax — All persons 21 to 60 years other than unemployed females pay \$10 per year		
Fredericton, city <sup>2</sup>	52.8 mills	Motor vehicles only — at various rates	52.8 mills	Occupancy 52.8	Real property — Real value Personal property — Vehicles at fixed rates Business — Various %'s of real value for different businesses Occupancy — 10% of real value if home owner — Rental value	Poll tax — All male residents 21 years and over, not assessed occupancy tax, pay \$15 per year. All other residents pay \$10 per year with some exceptions		
Fredericton, city	45.5 mills	45.5 mills	45.5 mills	...	Real property — Real value Personal property — Real value Business — Rental value	Poll tax — All males 20 to 65 years and all employed females 21 to 65 years pay \$15 per year		
Quebec								
Municipality	Real property	Business	Other	Basis of assessed valuations and percentages taxed		Sales	Amusement	Poll
Montreal Metropolitan Area: Montreal, city <sup>3</sup> (May 1, 1960 to April 30, 1961)	Catholic 23.197 mills Protestant and Jewish 26.197 mills neutral 31.697 mills, 8% surtax except on school taxes. (Includes 1.333 mills for the Metropolitan Boulevard)	General rate 11.125%. Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches. 8% surtax is imposed on above rates	Water tax — General rate 6% of annual rental value, 48% surtax on water rates	Real property — Real value Business — Rental value		Municipal 2% schools 2% on retail sales	This tax is levied by province and shared with municipalities. For detail see provincial section	...
Montreal, city	Catholic 29.5 mills Protestant 34.5 mills	60 mills	Water rate — residential \$30 per year; commercial and industrial metered at different rates; garbage rate \$10.50 a year on each dwelling	Real property — Catholic — Real value Protestant — 60% of real value Business — Rental value		Municipal 2% schools 1% on retail sales		...



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Continued							
Montreal Metropolitan Area — Continued:							
Lachine, city	Catholic (Lachine) 28.9 mills Catholic (St. Sacrement) 23.4 mills Protestant 25.9 mills neutral 31.4 mills	8½%	Water tax — residential rate 8% commercial rate 7% of annual rental also metered with a \$25 per year minimum charge per dwelling	Real property — Real Value (re-assessment for Protestant and Neutral) Business — Rental value	Municipal 2% schools 2% on retail sales		...
LaSalle, city	Catholic 17.0 mills Protestant 21 mills neutral 26.5 mills	5% also special taxes on different businesses	Water rate — \$3 per 1,000 cubic feet, \$25 per year minimum rate	Real property — Real value Business — Rental value Maximum tax \$3,000 Maximum special tax \$200. Water — Cubic content of premise	Municipal 2% schools 2% on retail sales		...
Montreal North, city	Catholic 18 mills Protestant 21 mills neutral 26.5 mills	...	Water rate — 7½%	Real property — Real value Water — Rental value	Municipal 2% schools 2% on retail sales		...
Outremont, city	Catholic St. Viateur parish 25 mills Ste. Madeleine parish 22 mills Protestant 28 mills neutral 33.5 mills	½ of 1% on manufacturers and wholesalers, 8½% on retailers	..	Real property — Real value Business — Assessed valuation of real property for manufacturers and wholesalers, rental value for retailers and others	Municipal 2% schools 2% on retail sales	This tax is levied by province and shared with municipalities	...
Pointe Claire, city	Catholic 21.5 mills Protestant and neutral 26 mills	..	Water metered	Real property — 80% of real value Business — Rental value	Municipal 2% schools 1% on retail sales		...
St. Laurent, city	Catholic 13.2 mills Protestant 19.2 mills neutral 24.7 mills	8%	Water metered at different rates	Real property — 75% of real value Business — Rental value	Municipal 2% schools 2% on retail sales		...
St. Michel, city	Catholic 22.74 mills Protestant 25.74 mills neutral 31.24 mills	...	Water rate — 7½%, also metered	Real property — Real value Water — 50% of annual rental value	Municipal 2% schools 2% on retail sales		...
Verdun, city	Catholic 20.5 mills Protestant 21.5 mills neutral 27 mills	11%	Water rate — 8%	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% schools 2% on retail sales		...
Westmount, city	Catholic 35.04 mills Protestant and Jewish 37.04 mills neutral 42.54 mills (Includes special rate of 1.75 mills on land values only.)	8½%	Water rate — 6½%	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% schools 2% on retail sales		...
Mount Royal, town	Catholic 24.5 mills Protestant 32 mills neutral 37.5 mills	8.5 mills	..	Real property — Real value Business — Rental value	Municipal 2% schools 2% on retail sales		...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll	
	Real property	Business	Other					
Quebec — Continued								
Quebec Metropolitan Area: Quebec, city (May 1, 1960 to April 30, 1961)	Catholic 21.9 mills Protestant 20.4 mills neutral 24.4 mills (Includes special rate of 1.3 mills)	18%	Water rate 72¢ per \$100	Real property Business Water	— Real value — Rental value — Rental value	Municipal 2% schools 2% on retail sales		...
Levis, city (May 1, 1960 to April 30, 1961)	11.5 mills	..	Water rate — \$25 per dwelling also a rate of 35¢ per \$100	Real property Business Water	— Real value — Rental value — Rental value	Municipal 2% schools 2% on retail sales		...
Sillery, city	Catholic 18.6 mills Protestant 22.1 mills neutral 18.6 mills	15 mills	...	Real property Business	— 60 to 65% of real value — 60 to 65% of rental value	Municipal 2% schools 2% on retail sales		...
Cap de la Madeleine, city	Catholic Protestant and neutral 34.5 mills	34.5 mills	Personal Property tax 34.5 mills Water metered	Real property Business Personal property	— Real value — Stock-in-trade — Real value of machinery	Municipal 2% schools 2% on retail sales	This tax is levied by province and shared with municipalities	...
Chicoutimi, city	Catholic Protestant and neutral 35 mills	Licences and ½ of 1%	Personal Property tax 35 mills Water rate — \$24 per year Garbage \$12 per year	Real property Business Personal property	— 40% of real value (re-assessed for 1960) — Real value of stock-in-trade — 40% of real value of machinery and equipment	Municipal 2% schools 2% on retail sales		..
Granby, city	Catholic 29.5 mills Protestant 27 mills neutral 29.6 mills	6%	Water rate — \$28 annual rate per dwelling and 6% of annual rental value for businesses. Tenants 6% annual rental value. Garbage \$5.20 per dwelling	Real property Business	— 70% of real value (partial re-assessment for 1960) — Rental value	Municipal 2% schools 2% on retail sales	For detail see provincial section	All males 21 to 65 years pay \$5 per year
Shawville, city (May 1, 1960 to April 30, 1961)	Catholic and Protestant 49.7 mills	5 mills	Water rate 5 mills also a fixed charge of \$10 per dwelling	Land Buildings, etc. Business Water	— 40% of real value — 40% of real value — Stock-in-trade — 40% of real value	...		...
Thetford Mines, city	15.5 mills	7½%	Water rate 12% domestic and 9% commercial	Real property Business Water	— Real value — Rental value — Rental value	Municipal 2% schools 2% on retail sales		...
Val-d'Or, city	33.5 mills	Licences also ¾ of 1%	Water rate — \$24 per year	Real property Business	— 50% of real value — Real value of stock-in-trade	Municipal 2% schools 2% on retail sales		Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$25 per year

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Concluded							
Rouyn, city	Catholic 27 mills Protestant 27 mills	Licences	Water metered Personal Property tax — 27 mills	Real property — 70% of real value Personal property — 70% of real value	Municipal 2% schools 1% on retail sales		...
St. Hyacinthe, city	Catholic and Protestant 25 mills	7½%	Water rate — 8% or 6 mills for single dwellings. Sewer rates 2% annual rental value for each tenant	Real property — Real value Business — Rental value Water — Rental value — Real value	Municipal 2% schools 1% on retail sales		...
St. Jean, city	Catholic 22 and 22.5 mills Protestant 20 mills	10 mills	Household and tenant tax 6% Water rate \$12 to \$40 per year on real value also metered to industry at 20¢ per 1000 gallons	Real property — Real value Business — Real value of stock-in-trade Household and tenant — Rental value	Municipal 1% schools 1% on retail sales		Professionals pay \$6 per year
St. Jerome, city	Catholic and Protestant 24.2 mills	Licences	Water rate — owner \$12 plus 3 mills on real value tenants \$12 plus 5 mills on real value. Garbage rate — business property \$14.40 per year. Private dwellings \$7.20 per year	Real property — Real value	Municipal 2% schools 1% on retail sales	This tax is levied by province and shared with municipalities	...
Salaberry-de-Valleyfield, city	35 mills	4%	Water rate — .. Rental tax — 5%	Real property — 60% of real value Business — Real value Water — Real value Rental tax — Real value	Municipal 2% schools 2% on retail sales	For detail see provincial section	...
Shawinigan, city	Catholic 46 mills Protestant 46 mills	Various rates for different businesses	..	Real property — Real value Business — Rental value	...		...
Sherbrooke, city	Catholic Protestant and neutral 26 mills	7%	Rental tax — 5% on annual rental. Garbage tax \$10 per dwelling Water metered	Real property — 70% of real value Business — Rental value	Municipal 2% schools 1% on retail sales		\$5 on individual not otherwise assessed
Thetford Mines, city	Catholic 19 mills Protestant 20.5 mills	7% also ½ of 1%	Rental tax — 8% on annual rental value. Water rate \$28 to \$480 per year Garbage rate — \$8 to \$30 per year.	Real property — Real value Business — Rental value — \$200 maximum — Real value of stock-in-trade	Municipal 2% schools 2% on retail sales		...
Trois Rivières, city	Catholic 24.7 mills Protestant 28.7 mills neutral 24.7 mills	6%	Water rate — 5.4 mills and 5.0 mills. Also metered	Real property — Real value Business — Rental value Water — Real value	Municipal 2% schools 2% on retail sales		...



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants		Other taxes	
	Mill or percentage rates on assessed valuations taxed— real property and business			Basis of assessed valuations and percentages taxed
	Residential and farm	Industrial commercial and business		
Ontario*				
Ontario Metropolitan Area:	At the 1957 session of the Ontario Legislature it was provided that the unconditional per capita grant payable yearly by the province to municipalities was to be applied solely for the benefit of residential and farm properties. This results in two general tax rates in each municipality.			
Municipality of Metropolitan Toronto	See basis of assessed valuations and percentages taxed	The municipalities which comprise the municipality of Metropolitan Toronto are levied on by the metropolitan corporation in proportion to their relative assessments for general and educational purposes. Each area municipality then levies against its taxpayers both for its own purposes and for its share of the metropolitan levy. A uniform assessment is in effect throughout the area. The approximate portion of the rates shown below for each area municipality which is levied on behalf of the metropolitan municipality is: Public school supporters: Residential and farm 21.40 mills Industrial, commercial and business 25.18 mills Separate school supporters: Residential and farm 13.32 mills Industrial, commercial and business 17.10 mills Taxes for separate school purposes are levied entirely by the area municipalities		
Toronto, city	Public school 58.1 mills Separate school 58.1 mills	Public school 61.8 mills Separate school 61.8 mills	Real property—Real value Business —Various %'s of real value for different businesses	
Forest Hill, village	Public school 50.0 mills Separate school 50.45 mills	Public school 54.03 mills Separate school 54.48 mills	Real property—Real value Business —Various %'s of real value for different businesses	
Leaside, town	Public school 39.37 mills Separate school 41.85 mills	Public school 43.41 mills Separate school 45.89 mills	Real property—Real value Business —Various %'s of real value for different businesses	
Long Branch, village	Public school 52.5 mills Separate school 54.8 mills	Public school 56.3 mills Separate school 58.6 mills	Real property—Real value Business —Floor space occupied	
Midland, town	Public school 47.5 mills Separate school 47.5 mills	Public school 51.54 mills Separate school 51.54 mills	Real property—Real value Business —Various %'s of real value for different businesses	
New Toronto, town	Public school 45.1 mills Separate school 47.2 mills	Public school 48.12 mills Separate school 50.22 mills	Real property—Real value Business —Various %'s of real value for different businesses	
Scarborough, village	Public school 43.04 mills Separate school 46.79 mills	Public school 46.95 mills Separate school 50.70 mills	Real property—Real value Business —Various %'s of real value for different businesses	
St. Catharines, town	Public school 54.5 mills Separate school 58 mills	Public school 58.25 mills Separate school 61.75 mills	Real property—Real value Business —Various %'s of real value for different businesses	
St. Catharines, twp.	Public school 47.5 mills Separate school 49.4 mills	Public school 52 mills Separate school 53.9 mills	Real property—Real value Business —Various %'s of real value for different businesses	
St. Catharines, twp.	Public school 59.73 mills Separate school 56.70 mills	Public school 65.76 mills Separate school 62.73 mills	Real property—Real value Business —Various %'s of real value for different businesses	
St. Catharines, twp.	Public school 50.48 mills Separate school 50.73 mills	Public school 54.39 mills Separate school 54.64 mills	Real property—Real value Business —Various %'s of real value for different businesses	
St. Catharines, twp.	Public school 55.69 mills Separate school 52.28 mills	Public school 59.50 mills Separate school 56.09 mills	Real property—Real value Business —Various %'s of real value for different businesses	
St. Catharines, twp.	Public school 54.10 mills Separate school 50.57 mills	Public school 59.75 mills Separate school 56.22 mills	Real property—Real value Business —Various %'s of real value for different businesses	
Hamilton Metropolitan Area:				
Hamilton, city	Public school 54.7 mills Separate school 55.7 mills	Public school 58.8 mills Separate school 59.8 mills	Real property—Real value Business —Various %'s of real value for different businesses	
Whitby, town	Public school 57 mills Separate school 57 mills	Public school 59.4 mills Separate school 59.4 mills	Real property—Real value Business —Various %'s of real value for different businesses	
(Rural rates are 5 mills less than above Public and Separate school rates)				

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed—real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Continued				
Hamilton Metropolitan Area — Concluded: Dundas, town	Public school 63.5 mills Separate school 63.5 mills	Public school 67 mills Separate school 67 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area: London, city	Public school 48.26 mills Separate school 41.56 mills	Public school 52.36 mills Separate school 45.66 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 29.2 mills Separate school 38.8 mills	Public school 33.4 mills Separate school 43.0 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Ottawa Metropolitan Area: Ottawa, city	Public school 46.69 mills Separate school 56.97 mills	Public school 50.34 mills Separate school 60.62 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Eastview, town	Public school 50.9 mills Separate school 48.9 mills Separate school 52.4 mills	Public school 54.9 mills Separate school 52.9 mills Separate school 56.4 mills	Real property—Real value (re-assessed for 1960) Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area: Windsor, city	Public school 65.34 mills Separate school 65.34 mills	Public school 71.1 mills Separate school 71.1 mills	Real property—Real value (partial re-assessment for 1960) Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 86 mills Separate school 86 mills	Public school 91 mills Separate school 91 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Barrie, city	Public school 78 mills Separate school 78 mills	Public school 83 mills Separate school 83 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 84.5 mills Separate school 84.5 mills	Public school 91.3 mills Separate school 91.3 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 52.8 mills Separate school 54.8 mills	Public school 56 mills Separate school 58 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — Male householders 21 to 60 years pay \$10 per year
Chatham, city	Public school 62.99 mills Separate school 62.99 mills	Public school 67.19 mills Separate school 67.19 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Comwall, city	Public school 58.65 mills Separate school 71.15 mills	Public school 64.07 mills Separate school 76.57 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Fort William, city	Public school 72 mills Separate school 72 mills	Public school 76.5 mills Separate school 76.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years or otherwise assessed pay \$8 per year
Galt, city	Public school 59 mills Separate school 60 mills	Public school 63.5 mills Separate school 64.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years or otherwise assessed pay \$10 per year
Guelph, city	Public school 92 mills Separate school 92 mills	Public school 98 mills Separate school 98 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years or otherwise assessed pay \$10 per year
Kingston, city	Public school 74.51 mills Separate school 74.51 mills	Public school 79.40 mills Separate school 79.40 mills (The above rates include 1.92 mills for garbage and ash collection, applicable to real property only)	Real property—Real value (land re-assessed for 1960) Business — Various %'s of real value for different businesses	...
Kitchener, city	Public school 50.5 mills Separate school 50.5 mills	Public school 54 mills Separate school 54 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years or otherwise assessed more than \$400 pay \$10 per year



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed— real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
agara Falls, city	Public school 55.3 mills Separate school 55.3 mills	Public school 59.5 mills Separate school 59.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All single males 21 to 60 years not otherwise as- sessed pay \$5 per year
th Bay, city	Public school 62.5 mills Separate school 69 mills	Public school 66.25 mills Separate school 72.75 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
nawa, city	Public school 76.5 mills Separate school 76.5 mills (farm land rates are 7.5 mills less)	Public school 81 mills Separate school 81 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
en Sound, city	Public school 80.5 mills Separate school 80.5 mills	Public school 87.5 mills Separate school 87.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
erborough, city	Public school 62.65 mills Separate school 67.96 mills	Public school 66.70 mills Separate school 72.01 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
t Arthur, city	Public school 82.97 mills Separate school 82.97 mills	Public school 86.97 mills Separate school 86.97 mills	Real property—Real value Business — Various %'s of real value for different businesses	..
Catharines, city	Public school 72 mills Separate school 72 mills	Public school 76.25 mills Separate school 76.25 mills	Real property—Real value Business — Various %'s of real value for different businesses	..
Thomas, city	Public school 59.18 mills Separate school 59.18 mills	Public school 63.3 mills Separate school 63.3 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$7.50 per year
nia, city	Public school 58.5 mills Separate school 70.5 mills	Public school 62.1 mills Separate school 74.1 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$6 per year
lt Ste. Marie, city	Public school 31.51 mills Separate school 37.45 mills	Public school 33.26 mills Separate school 39.20 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
atford, city	Public school 83.7 mills Separate school 83.7 mills	Public school 89.9 mills Separate school 89.9 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
bury, city*	Public school 68.6 mills Separate school 74.5 mills	Public school 72.5 mills Separate school 78.4 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
lland, city	Public school 90.2 mills Separate school 90.2 mills	Public school 97.5 mills Separate school 97.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All single males 21 to 60 years not otherwise as- sessed pay \$5 per year
odstock, city	Public school 63.6 mills Separate school 54.44 mills	Public school 67.7 mills Separate school 58.54 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
ockville, town	Public school 71 mills Separate school 71 mills	Public school 77 mills Separate school 77 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
ummins, town	Public school 62.8 mills Separate school 62.8 mills	Public school 67.5 mills Separate school 67.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Basis of assessed valuations and percentages taxed	Other taxes
	Mill or percentage rates on assessed valuations taxed					
	Real property	Personal property	Business	Other		
Manitoba*						
Winnipeg Metropolitan Area:						
Winnipeg, city	43 mills	...	6% to 20%	Greater Winnipeg water district 3.8 mills on land values only	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	Electricity and gas sales tax — 5% of commercial and 2% of domestic bills
East Kildonan, city	51 mills	49.4 mills	5% to 8%	Greater Winnipeg water district 4.5 mills on land values only	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St Boniface school district 57.64 mills Norwood school district 55.94 mills	...	5½ to 8%	Greater Winnipeg water district 3.26 mills on land values only	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...
St. James, city	34.83 mills	...	4% to 10%	...	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...
Transcona, town	School district no. 39 58.36 mills school district no. 1569 50.65 mills	School district no. 39 58.36 mills school district no. 1569 50.65 mills	12½%	Greater Winnipeg water district 3 mills on land values only	Land — Real value Buildings, etc. — 40% of real value Personal property — Real value Business — Rental value	...
Fort Garry, suburban municipality	55.33 mills	55.33 mills	Various rates for different businesses	Greater Winnipeg water district 3.7 mills on land values only	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
St. Vital, suburban municipality	44.88 mills	44.88 mills	\$12	...	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
West Kildonan, suburban municipality	46.2 mills	46.2 mills	Various rates for different businesses maximum rate 15%	...	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Brandon, city	82 mills	82 mills	Hotels 12% other businesses 14½%	...	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — 25% of real value Business — Rental value	...
Flin Flon, town	65 mills	...	13½%	...	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...
Saskatchewan*						
Municipality	Real property	Business	Basis of assessed valuations and percentages taxed		Other taxes	
Moose Jaw, city	Public school 88 mills Separate school 88 mills	88 mills	Land — Real value Buildings, etc. — 60% of real value (re-assessed for 1960) Business — Area of premises occupied at varying rates for different businesses		Amusement tax — 5% of admission price	
North Battleford, city	Public school 83 mills Separate school 83 mills	83 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses		Amusement tax — 1¢ to 10% admission price Electricity sales tax — 5¢ account	

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan*— Concluded				
Calgary, city	Public school 98.3 mills Separate school 97.3 mills	Licences	Land — Real value Buildings, etc.— 60% of real value	Amusement tax— 5% of admission price Poll tax — All persons 21 to 65 years not assessed property taxes except those who do not earn \$200 per year pay \$5 per year
Edmonton, city	Public school 74.5 mills Separate school 74.5 mills	74.5 mills	Land — Real value Buildings, etc.— 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 6% to 10% of admission price
Regina, city	Public school 81.9 mills Separate school 81.9 mills	81.9 mills	Land — Real value Buildings, etc.— Area of premises occupied at varying rates for different businesses	Amusement tax — Graduated rates on admission price Poll tax — Each single person over 21 years who is not a property owner, has been a resident for 3 months and earns a minimum of \$75 per month pays \$5 per year
St. John's, city	Public school 83 mills Separate school 83 mills	83 mills	Land — Real value Buildings, etc.— 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Winnipeg, city	Public school 69 mills Separate school 69 mills	69 mills	Land — Real value Buildings, etc.— 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Alberta*				
Calgary, city**	Public school 53.5 mills Separate school 53.5 mills	10%	Land — Real value Buildings, etc.— 60% of real value Business — Rental value	...
Edmonton Metropolitan Area: Edmonton, city	Public school 63 mills Separate school 63 mills	6% to 20%	Land — Real value Buildings, etc.— 50% and 60% of real value Business — Rental value	...
Grasslands, town	Public school 55 mills Separate school 55 mills	30 mills	Land — Real value Buildings, etc.— 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
High Prairie, city	Public school 62 mills Separate school 62 mills	5% to 7%	Land — Real value Buildings, etc.— 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 57 mills Separate school 57 mills	10%	Land — Real value (re-assessed for 1960) Buildings, etc.— 60% of real value Business — Rental value	...
Calgary, city	Public school 49 mills Separate school 49 mills	4%	Land — Real value Buildings, etc.— 60% of real value Business — Rental value	...
Calgary, city	Public school 45 mills Separate school 45 mills	4½%, 10% and 12%	Land — Real value (re-assessed for 1960) Buildings, etc.— 60% of real value (re-assessed for 1960)	...
British Columbia*				
Vancouver Metropolitan Area: Vancouver, city	58.96 mills	7%	Land — Real value Buildings, etc.— 50% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
New Westminster, city	54 mills	9%	Land — Real value Buildings, etc.— 40% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia* — Concluded				
Vancouver Metropolitan Area — Concluded				
North Vancouver, city	57.48 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Burnaby, district	46.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Coquitlam, district	41.6 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	64.08 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	48 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Surrey, district	49.5 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
West Vancouver, district	53.7 mills	...	Land — Real value (partial re-assessment for 1960) Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Victoria Metropolitan Area:				
Victoria, city	52.75 mills	6¼%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Esquimalt, district	39 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Oak Bay, district	41 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Saanich, district	School district No. 61 39.95 mills School district No. 63 41.65 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Dawson Creek, city	48.79 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Kamloops, city	55 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Kelowna, city	42 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Nanaimo, city	85.4 mills	...	Land — Real value Buildings, etc. — 25% of real value for municipal purposes — 75% of real value for school purposes	...
Penticton, city	50.3 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Port Alberni, city	42 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Prince George, city	83 mills	...	Land — Real value Buildings, etc. — 42% of real value for municipal purposes — 75% of real value for school purposes	...
Prince Rupert, city	55 mills	5%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Trail, city	70 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Vernon, city	63.27	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...



## III. Selected Municipal Governments — Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Yukon Territory				
son, city	35 mills	Licences	Land — Real value Buildings, etc. — 45% of real value Business — Various rates for different businesses	...
Northwest Territories				
River, icipal district	29 mills	2 mills	Land — Real value Buildings, etc. — 66% of real value Business — 66% of real value Maximum business mill rate 50% of general mill rate	Poll tax — Each single person over 21 years who is not a property owner, has been a resident for 3 months and has been employed in the District pays \$5 per year
ownknife, icipal district	Public school 44 mills Separate school 41 mills	Public school 22 mills Separate school 20.5 mills	Land — Real value Buildings, etc. — 66% of real value Business — 66% of real value Maximum business mill rate 50% of general mill rate	Poll tax — Each single person over 21 years who is not a property owner, has been a resident for 3 months and has been employed in the District pays a maximum of \$10 per year

\* Water charges, additional to tax rates, are billed to consumers.

\*\* Metropolitan municipality. See introduction.

<sup>1</sup> St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

<sup>2</sup> 1959 rates.

<sup>3</sup> Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.

<sup>4</sup> Rates for hotels of less than 20 rooms, inns and restaurants are 12%. There are a few special rates and if water is metered the minimum charge is the rate.

<sup>5</sup> The mill rates shown here are for the old city of Sudbury. Due to amalgamations with adjacent municipalities there are several other mill rates in force which are too numerous to include in this report.











CANADA

## PRINCIPAL TAXES AND RATES

### FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1961



*Published by Authority of*

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Catalogue No.

68-201

Annual

Erratum

On page 6, the rate of tax on profits of non-resident corporations carrying on business in Canada, shown as 13%, should read 15%.





# PRINCIPAL TAXES AND RATES, 1961

## COMMENTARY AND EXPLANATORY NOTES

The purpose of this report is to present certain data on the more important revenue producing taxes and rates of government in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included. With regard to the municipal section, the data were prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1961 unless otherwise noted in the tabular presentation.

**I. Government of Canada.** Two budgets were presented to the fourth session of the 24th Parliament, the "baby" budget of December 20, 1960, and the budget presented on June 20, 1961.

Under the former, personal income tax rates remained unchanged, but corporation income subject to the 21 per cent tax rate was increased from the first \$25,000 to the first \$35,000. The principal withholding taxes on interest and dividends paid to non-residents were raised to a uniform level of 15 per cent. A special 15 per cent tax was made applicable to profits of Canadian branches of non-resident corporations.

The budget of June 20, 1961, announced no changes in personal or corporation income tax rates, but the excise tax of 7½ per cent on passenger cars was repealed, effective immediately. Although there were no changes in the taxes on tobacco, cigarette manufacturers will be allowed to increase the amount of tobacco in each cigarette without becoming liable for a higher tax, effective April 1, 1962. The maximum limits on allowable medical expenses for income tax purposes were removed, effective January 1, 1961.

The greater part of the budgetary revenue of the Government of Canada is derived from taxes imposed under the following legislation:

(a) The Income Tax Act. Under this Act, an income tax is levied on the taxable income of individuals and corporations resident in Canada and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year. A 15% withholding tax is also levied on dividends, interest and similar payments from Canada to non-residents. The Income Tax Act also imposes a tax on the taxable value of gifts

made in the year. Canada has entered into income tax conventions with certain countries in order to avoid having the same income taxed by both Canada and the other country concerned. In addition to income tax, an old age security tax is levied on individuals and corporations. For additional information on income taxes imposed by the Provinces of Quebec and Ontario, see the provincial section of this commentary.

(b) Excise Tax Act. Under this Act, a general sales tax of 8% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 3% imposed under the Old Age Security Act, is payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax there is an excise tax at the manufacturer's level on a number of articles manufactured in, or imported into Canada.

(c) Excise Act. Under this Act duties are levied on the domestic production of tobacco and alcoholic products other than wines.

(d) Customs Tariff. Under this legislation most imported goods are subject to customs duties.

(e) Estate Tax Act. This Act came into force on January 1, 1959, and applies to the estates of deceased persons dying on or after that date. Its predecessor—The Dominion Succession Duty Act—applies to the estates of deceased persons dying before that date. For further information about the estate tax see the 1959 Canada Year Book; for further information about succession duties see pages 1064-1068 of the 1956 Canada Year Book. Canada has entered into estate tax conventions with several countries in order to avoid the double taxation of estates.

Bona fide debts, reasonable funeral expenses, etc., are deducted from the total value of the estate to determine aggregate net value. If the aggregate net value does not exceed \$50,000 the estate is exempt; if it does, the estate is taxable to the extent of the difference between the aggregate net value and the allowable deduction of \$40,000 plus deduc-



tions in respect of dependants and for gifts to charities, etc. This difference is the aggregate taxable value to which the tax rates are applied. A tax credit is allowed in respect of similar taxes levied on the same property by a provincial or foreign government, and also in respect of gift tax paid to the Federal Government on property included in aggregate net value.

**II. Provincial Governments.** Most provinces either introduced new tax legislation or made some changes to the existing tax structures for 1961.

In Nova Scotia the tax on gasoline was increased from 17¢ to 19¢ per gallon, the 3 per cent sales tax was increased to 5 per cent, and some changes were made in the rate structure of the Theatres and Amusements Act.

In New Brunswick the tax on gasoline was increased from 15¢ to 18¢ per gallon, and on diesel fuel from 15¢ to 23¢ per gallon. The monthly hospital insurance premiums have been abolished.

In Quebec, the tax on corporation income was increased from 10% to 12%. The sales tax was increased from 2% to 4%, effective July 1, 1961, the additional 2% to provide for a coherent system of grants to school boards. The education tax in force in certain municipalities is accordingly abolished. Investment income originating outside Canada is now subject to a small surtax. Reductions were made in the exemptions allowed for personal income tax purposes.

The Province of Ontario has introduced a 3 per cent retail sales tax to be effective September 1, 1961.

In Manitoba the tax on gasoline was increased from 11¢ to 14¢ per gallon, and on other motive fuel from 11¢ to 17¢ per gallon. The monthly premium rates for hospital insurance were increased considerably.

In Saskatchewan a tax of 17¢ per gallon was imposed on diesel fuel and the tax on gasoline was increased from 12¢ to 14¢ per gallon. Annual charges for hospital insurance were substantially increased.

In Alberta the taxes on gasoline and diesel fuel were increased from 10¢ and 12¢ to 12¢ and 14¢ per gallon respectively.

In British Columbia the tax on gasoline was raised from 10¢ to 13¢ per gallon, and on other motive fuels from 12¢ to 15¢ per gallon.

**Federal—Provincial Tax—Sharing Arrangements.** All provinces except Ontario and Quebec have rented the fields of personal and corporation income taxes, other corporation taxes and succession duties to the federal government for a five year period ending March 31, 1962. Ontario agreed to rent only the personal income tax field. Quebec did not sign an agreement.

Individuals who reside, are employed or carry on business in a province which levies a tax on personal incomes (Quebec only) may deduct 13% from their federal tax.

In both Ontario and Quebec, taxes on paid-up capital and places of business are deductible from income for federal tax purposes. In Ontario a tax credit equal to 9% of taxable earnings of corporations within the Province is allowed on the federal tax payable on corporation income, but in Quebec a similar credit of 10% is allowed, the extra 1% to compensate for the additional tax levied by the Province on corporation income to provide grants to universities in replacement of federal grants which, in other provinces, are paid to the universities through the Canadian Universities Foundation.

In those provinces which impose income taxes on profits derived from mining and/or logging operations, these taxes are allowed as deductions in computing income under the federal Income Tax Act.

A tax abatement of 50% of the federal estate tax otherwise payable is allowed in respect of property situated in a province which does not rent its succession duties field to the federal government (i.e. Quebec and Ontario).

Among the other taxes imposed by certain provincial governments is a general sales tax on the retail price of goods purchased within their jurisdiction. Specific taxes on tobacco and alcoholic beverages are imposed in Prince Edward Island and Quebec, on tobacco in New Brunswick, and on cigarettes in Nova Scotia. Amusement taxes are levied by all provincial governments with the exception of Saskatchewan, where an amusement tax is imposed at the municipal level.

Data shown in respect of motor vehicles are for private passenger vehicles only. Rates shown for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in those provinces which have established such funds. Reference should be made to the report "The Motor Vehicle Part I", Catalogue No. 53-217, for further details on motor vehicle rates and regulations.

**III. Municipal Governments.** The principal source of revenue of municipal governments in Canada is from taxes levied on the value of real property. The percentage of real value taxed (assessed value) is that specified by law, wherever it is so regulated, and not the total value of real property. Methods of determining values for assessment purposes vary widely. One method will produce a low level of assessed valuations on which a high tax rate is levied; another method will result in low tax rates levied on high assessed valuations. Because of this variation in taxable assessments and tax rates as between municipalities, the tax rates themselves cannot be regarded as an accurate indication of differences in tax burden. It is only by taking the relative assessments into consideration that valid comparisons can be made.

For 1961 the municipal coverage is approximately the same as for 1960. A few of the questionnaire forms either were not returned or were returned too late for inclusion in the report, possibly because the municipalities in question were

later than usual in striking their tax rates for the 1961 taxation year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax levied on public school supporters in the City of Ottawa is 49.61 mills on each dollar of taxable assessment, or \$49.61 per thousand dollars.

Municipalities in metropolitan areas, that is, areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Because metropolitan areas consist of large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas. However, the rates shown in this report include provision for the financial requirements of metropolitan corporations where such exist, such as the Municipality of Metropolitan Toronto, the Metropolitan Corporation of Greater Winnipeg, and the Montreal Metropolitan Corporation.

July 14, 1961.

*The assistance and coöperation of government officials at all three government levels is gratefully acknowledged.*

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## SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.

## I. Government of Canada

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Income of individuals	Income Tax Act	R.S. 1952, c. 148 as amended	Taxable income	Personal income tax schedule (including 3% Old Age Security Tax—maximum \$90): <sup>1</sup>  14% on first \$1,000 of taxable income \$140 on \$1,000 plus 17% on next \$1,000 310 “ 2,000 “ 20% “ “ 1,000 510 “ 3,000 “ 19% “ “ 1,000 700 “ 4,000 “ 22% “ “ 2,000 1,140 “ 6,000 “ 26% “ “ 2,000 1,660 “ 8,000 “ 30% “ “ 2,000 2,260 “ 10,000 “ 35% “ “ 2,000 2,960 “ 12,000 “ 40% “ “ 3,000 4,160 “ 15,000 “ 45% “ “ 10,000 8,660 “ 25,000 “ 50% “ “ 15,000 16,160 “ 40,000 “ 55% “ “ 20,000 27,160 “ 60,000 “ 60% “ “ 30,000 45,160 “ 90,000 “ 65% “ “ 35,000 67,910 “ 125,000 “ 70% “ “ 100,000 137,910 “ 225,000 “ 75% “ “ 175,000 269,160 “ 400,000 “ 80% “ “ remainder	Main exemptions and deductions from total income to arrive at “taxable income”:  For single status ..... \$1,000  For married status ..... \$2,000  For dependent children under 16 years of age ..... \$250 each  For other dependants (as defined by law and including dependent children over 21 years of age if they are attending university) ..... \$500 each  Taxpayer over 65 years of age an additional ..... \$500  Charitable donations—up to 10% of income  Medical expenses <sup>1</sup> in excess of 3% of income.  In lieu of claiming deductions for charitable donations, medical expenses, trade union dues and professional membership dues an individual may instead claim a standard deduction of \$100 and file no receipts.  Individuals who reside, are employed or carry on business in a province which levies a tax on personal incomes may deduct 10% from their federal tax. Annual amendments have increased this rate to 13% for each of the taxation years 1958 to 1961 inclusive.  Also see note under corporation income tax.
			Investment income from sources outside Canada.	an additional tax of 4%	Deductions from total investment income: \$2,400 or the total of personal exemptions whichever is greater plus allowable charitable donations and medical expenses.  Excludes rental income from real property.
Income of corporations			Taxable income of corporations resident in Canada or doing business in Canada.	(a) 21% (including O.A.S. tax of 3%) <sup>1</sup> of the amount taxable, if the amount taxable does not exceed \$35,000 and (b) \$7,350 plus 50% of the amount by which the amount taxable exceeds \$35,000.	Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in a province which levies a tax on corporation incomes. <sup>2</sup> This credit is 10% in a province in which arrangements exist for the replacement of federal grants to universities by additional provincial grants. Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.
Income of non-residents			Withholding tax on interest, dividends, rents and royalties paid to a non-resident.	15%	Exemptions:  Interest on Government of Canada bonds issued on or before December 20, 1960.  Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency, issued on or before December 20, 1960.  Income covered by terms of a tax treaty such as that with the United Kingdom.
			Profits of non-resident corporations carrying on business in Canada.	18% 15	Deductions from taxable income earned in Canada:  Federal and provincial income taxes. An allowance in respect of net increases in capital investment in property in Canada.
Gifts to and from individuals	Income Tax Act (Part IV)		Aggregate taxable value of gifts.	Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000.	A gift of \$1,000 or less to any one person, and a gift to a charitable organization or a Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transfer between husband and wife or from parent to child.

See footnotes at end of table.



## I. Government of Canada — Continued

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estates	Estate Tax Act	S. 1958, c. 29	Aggregate taxable value of estate of a person dying domiciled in Canada.	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$500 on \$5,000 plus 12% on next \$5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 6,200 " 40,000 " 20% " " 20,000 10,200 " 60,000 " 22% " " 40,000 19,000 " 100,000 " 24% " " 50,000 31,000 " 150,000 " 26% " " 50,000 44,000 " 200,000 " 28% " " 75,000 65,000 " 275,000 " 30% " " 75,000 87,000 " 350,000 " 32% " " 100,000 119,500 " 450,000 " 34% " " 100,000 153,500 " 550,000 " 36% " " 100,000 189,500 " 650,000 " 38% " " 100,000 227,500 " 750,000 " 40% " " 100,000 267,500 " 850,000 " 42% " " 100,000 309,500 " 950,000 " 44% " " 150,000 375,500 " 1,100,000 " 46% " " 200,000 467,500 " 1,300,000 " 48% " " 250,000 587,500 " 1,550,000 " 50% " " 250,000 712,500 " 1,800,000 " 52% " " 200,000 816,500 " 2,000,000 " 54% " remainder	Estates whose aggregate net value do not exceed \$50,000 are not taxable. Main exemptions and deductions: Bona fide debts, reasonable funeral expenses and probate fees. Gifts to charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death. Deductions in respect of: (a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child—\$60,000; (b) a deceased person other than one described in (a)—\$40,000; (c) each dependent child of a deceased person described in (a)—\$10,000; (d) each dependent child of a deceased person not survived by a spouse—\$15,000. A tax abatement of 50% of the federal estate tax otherwise payable in respect of property situated in a province which does not "rent" its succession duties field to the Federal Government.
Assets in Canada of foreign-domiciled decedents.	Estate Tax Act (Part II)		Aggregate value of property situated in Canada of a person dying domiciled outside of Canada.	15%	Property whose aggregate value does not exceed \$5,000 is not taxable. <sup>1</sup> Main exemptions and deductions: Debts specifically chargeable to the property. A tax abatement of 50% of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid.
Imported goods	Customs Tariff	R.S. 1952, c. 60 as amended	Mainly ad valorem <sup>4</sup> with some specific rates.	Three main sets of rates: British preferential (lowest) Most — favoured — nation — under special agreements with various countries General—apply to all other imports	Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.
General Sales	Excise Tax Act	R.S. 1952, c. 100 as amended	Manufacturer's selling price or duty paid value of imports — ad valorem. <sup>4</sup>	11% (Including Old Age Security Tax of 3%)	Exemptions include: Equipment used directly in process of manufacture or production. Most building materials, foodstuffs and fuels. Most products of farms, forests, fisheries and mines. Materials used by public hospitals. Books, magazines, newspapers and materials used in their production. Certain items purchased by municipalities.
Sales of special goods <sup>5</sup>	Excise Tax Act				
Radios Phonographs and T.V. sets Tubes for radios, T.V., and phonographs Jewellery, clocks, watches Toilet articles and cosmetics Playing cards			per unit ad valorem per unit  ad valorem ad valorem per pack	greater of \$2.00 or 15% ad valorem 15% greater of 10¢ or 15% ad valorem  10% 10% 20¢	
Tobacco and smokers' accessories <sup>5</sup> Cigarettes Cigars Matches Lighters Pipes, cigarette holders, etc. Tobacco—manufactured			per 5 ad valorem ad valorem per unit  ad valorem per pound	2½¢ 15% 10% greater of 10¢ or 10% ad valorem  10% 80¢	
Wines: Wines of all kinds containing 7% or less of absolute alcohol by volume Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits Champagne and sparkling wines			  per gallon  per gallon per gallon	  25¢  50¢ \$2.50	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.

See footnotes at end of table.

## I. Government of Canada — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Sales of special goods <sup>1</sup> — Concluded: Insurance Companies: British or foreign companies			net premium	10%	Excluding insurance against marine risks, nuclear risks, life, personal accident and sickness insurance.
Electric Companies			net kilowatt hour of electrical energy exported	3/100 of 1¢	
Tobacco <sup>2</sup> — on domestic production: Manufactured tobacco excluding cigarettes Cigarettes weighing not more than 2½ lbs. Cigarettes weighing more than 2½ lbs. Cigars Canadian raw leaf tobacco when sold for consumption	Excise Act	R.S. 1952, c. 99 as amended	per pound per 1,000 per 1,000 per 1,000 per pound	35¢ \$4.00 \$5.00 \$2.00 10¢	Not levied on imports, but the customs tariff on these products is set at a rate to take into account the duties levied on domestic production.
Alcoholic products: Domestic potable spirits on the strength of proof distilled in Canada Non-potable spirits used in the manufacture of: Medicines, extracts, pharmaceutical preparations, etc. Approved chemical compositions Spirits sold to druggists and used in preparation of prescriptions Imported spirits taken into bonded manufactory, in addition to other duties Canadian brandy Beer			per gallon per gallon per gallon per gallon per gallon per gallon per gallon per gallon	\$13.00 \$1.50 15¢ \$1.50 30¢ \$11.00 38¢	These duties do not apply to denatured alcohol for use in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of vinegar, to certain spirits used to treat domestic wine, and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax. Customs duties on imports are set to take into account the duties levied on domestic production.

<sup>1</sup> See commentary, page 3 for further information.<sup>2</sup> See commentary, page 4, Section II, re Dominion-Provincial Tax Rental Agreements.<sup>3</sup> Under the terms of the Canada—United States Estate Tax Convention (which has been signed but is not yet in force) the amount is \$15,000, retroactive to January 1, 1959.<sup>4</sup> An "ad valorem" tax is levied as a percentage of the value of the goods, which, for tax purposes, includes customs duties in respect of imported goods, and excise duties in the case of tobacco and alcoholic products manufactured in Canada. Where an article is subject to the general sales tax and to the special excise tax, both taxes apply separately to the same value.<sup>5</sup> In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.<sup>6</sup> Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes—\$9.00 per thousand (or 18¢ per pack of 20 cigarettes) plus the 11% sales tax at the manufacturer's level.

Manufactured tobacco—\$1.15 per pound plus the 11% sales tax at the manufacturer's level.

## II. Provincial Governments

TABLE 1. Newfoundland

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	R.S. 1952, c. 41 S. 1954, c. 68	retail price	5%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, food, meals priced at 17¢ or less, and sales less than 17¢.
Amusements	Cancer Control Tax Act	S. 1953, c. 40	admission per person 16 years and over	5¢	Church and school functions exempt.
Motor fuel	Gasoline Tax Act	R.S. 1952, c. 38 S. 1955, c. 58 S. 1958, c. 44	per gallon	19¢	Exemptions are allowed for use in operation of vessels (non-pleasure), plants for curing, processing or preparation of fish or fishing products, sawmills, household lighting plants, power saws and tractors used for logging or agricultural purposes, government departments, municipalities, aircraft and export from Province.
Insurance	The Insurance Companies Tax Act	S. 1957, c. 76	premium income	2%	Exemption for marine insurance and annuity contracts.
Fire insurance	Insurance Premium (Tax) Act	R.S. 1952, c. 39	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	R.S. 1952, c. 43	net income	Iron—20% Other—5%	
Private passenger vehicle licence	Highway Traffic Act	R.S. 1952, c. 94	flat rate operator	\$18.00 \$3.00	Reduced rates apply later in year. Expiry date March 31.

## II. Provincial Governments — Continued

TABLE 2. Prince Edward Island

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	S. 1952, c. 3 as amended	admission price	31¢ to 40¢ ..... 2¢ 41¢ to 45¢ ..... 3¢ 46¢ to 60¢ ..... 5¢ 61¢ to 75¢ ..... 7¢ 76¢ to \$1.00 ..... 10¢ over \$1.00 ... 5¢ extra for each additional 50¢ or fraction thereof	Admissions up to 30¢ exempt.
Motor fuel	Gasoline Tax Act	1961 Bill No. 28	pari-mutuel betting pool per gallon	16¢	Persons licensed to do so may purchase gasoline without payment of eleven-cent portion previously rebated.
Tobacco	Health Tax Act	R.S. 1951, c. 71 as amended	retail selling price	$\frac{1}{4}$ of 1¢ per cigarette 1¢ on cigars 6¢ to 19¢ 2¢ on cigars 20¢ to 29¢ 3¢ on cigars 30¢ or over 10% on other tobacco	
Alcoholic beverages	"	"	price of all purchases from government liquor stores	10%	
Private passenger vehicle licence	Highway Traffic Act	R.S. 1951, c. 73	per 100 lb. operator	50¢ \$1.00	\$2 extra for licence plates and certificate. Minimum total \$12.00. Reduced rates apply later in year.
Insurance	The Premium Tax Act	S. 1957, c.c. 27, 28	premium income	2%	
Hospital insurance	Hospital and Diagnostic Services Insurance Act	S. 1959 c. 17	monthly premium	\$2.00 — single \$4.00 — family	
General sales	Revenue Tax Act	S. 1960, c. 36	retail selling price generally, but in some instances at consumer cost	4%	Exemptions are given to foodstuffs, fuel, farm machinery and equipment, farm livestock, fishing boats and apparatus, orthopedic appliances, hearing aids, dental and optical appliances, machinery apparatus and raw materials used directly in the production of articles for sale, agriculture feeds, fruit trees, fertilizers, goods for consumption outside of the Province, meals priced at \$1.00 or less, magazine and newspaper subscriptions, children's clothing and children's footwear, aircraft, cigarettes, tobacco, school supplies, and all purchases under 25 cents; also certain equipment purchased by municipalities for roads, sewerage, drainage and fire-fighting.

TABLE 3. Nova Scotia

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	R.S. 1954, c. 288	admission price pari-mutuel betting pool	Over 30¢ 5.2% to 10% 3% to 11%	Racing Commission may deduct 4% commission if remitted within 7 days.
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 109 S. 1955, c. 26	per gallon	19¢	Exemptions to fishing boats, farm services, ferry and coastal boats, vehicles and equipment used solely for city and town purposes.
Fire insurance	Fire Prevention Act	R.S. 1954, c. 101	premium income	Not to exceed $\frac{1}{4}$ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	S. 1957, c. 4	premium income	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Motor Vehicle Act	R.S. 1954, c. 184	per 100 lb. operator	61¢ to 72¢ \$1.00	Expiry date March 31. Minimum licence \$11.00
Long distance telephone calls	Corporations Tax Act	R.S. 1954, c. 57	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.
Mining operations	Gypsum Mining Income Tax Act	R.S. 1954, c. 114	Earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act <sup>1</sup>	S. 1958, c. 4 as amended	purchase price	$\frac{1}{10}$ of 1¢ per cigarette 5% on all other forms	Exemptions include foods, gasoline, fuel and electricity, motor vehicles, meals priced at \$1.00 or less, children's wear, and a number of other consumer goods, plus machinery, equipment and materials used in agriculture, fishing, mining, construction and manufacturing, tangible property purchased by a municipality or agency thereof.
Alcoholic liquors	"	"	purchase price	5%	
General sales	"	"	purchase price	5% — purchases over 15¢	

<sup>1</sup> Taxes levied under this Act are used in providing hospital insurance for residents of the Province.



## PRINCIPAL TAXES AND RATES

## II. Provincial Governments — Continued

TABLE 4. New Brunswick

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	R.S. 1952, c. 213 S. 1954, c. 78 S. 1956, c. 61	retail price	3%	Exemptions are given to fuel, agricultural feeds and seeds, orthopaedic appliances, production machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated into goods for sale, purchases of food-stuffs, drugs, machinery and implements for fishing and farming, children's clothing, footwear, books, school supplies, tobacco, goods sold for consumption outside the province, all purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	R.S. 1952, c. 228	admission price pari-mutuel betting pool	11% (average) 5%	
Motor fuel Diesel fuel	Gasoline Sales Tax Act	S. 1954, c. 42 as amended	per gallon	18¢ 23¢	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Tobacco	Tobacco Tax Act	R.S. 1952, c. 231 S. 1954, c. 84	retail selling price	1/4 of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢; 2¢ per cigar priced from 20¢ to 29¢; 3¢ per cigar priced at 30¢ or over. 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	R.S. 1952, c. 86	premium income	1/16 of 1%	
Insurance	Premium Tax Act	S. 1957, c. 14	premium income	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Motor Vehicle Act	S. 1955, c. 13	weight	Not more than 1,625 lbs.—\$12.00 More than 1,625 lbs. up to 1,875 lbs.—\$12.50 For every 250 lbs. increase in weight above 1,875 lbs. an additional amount of \$1.50 up to category 4,875 lbs.—\$5,000 lbs. and over—\$32.00	Reduced rates apply later in the year. Expiry date Dec. 31
			operator	\$4.00	Licence good for 2 years
Mining operations	Mining Income Tax Act	S. 1954, c. 10 S. 1955, c. 27	profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	

TABLE 5. Quebec

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	R.S. 1941, c. 88 as amended	retail price	4%	See municipal section also. Exemptions are allowed on foodstuffs, children's clothing and footwear, farm implements and tools, fishing apparatus, gasoline, kerosene and fuel oil, drugs, beer, tobacco, sales to Federal and Provincial Governments, sales for consumption outside the Province and all sales of 10¢ or less.
Amusements	Amusement Tax Act	R.S. 1941, c. 85	admission price	Other than cinemas — 12.5% Cinemas: Over \$1.00 — 12.5% Not over \$1.00 — 10%	The tax on the admission price is at the rate of 10% and is divided on a 50/50 basis between the Province and the municipality. In addition the Province levies a surtax equal to 25% of the tax imposed on the admission price but for cinemas this surtax applies only on admission prices over \$1.00. Municipalities retain 2% of the surtax, to indemnify it for its costs.
Race-meetings	License Act	R.S. 1941, c. 76	pari-mutuel betting pool	5.5% and up	

## II. Provincial Governments — Continued

TABLE 5. Quebec — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel	Gasoline Tax Act	R.S. 1941, c. 83 S. 1950-51, c. 15	per gallon	13¢	Refunds are allowed for the operation of farm tractors, fishing boats, stationary engines, manufacturing processes, fire pumps and aerial navigation.
Tobacco	Tobacco Tax Act	R.S. 1941, c. 87 S. 1955-56, c. 52	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	$\frac{1}{2}$ ¢ per cigarette 10% 10%	No tax on leaf tobacco.
Meals	Hospital Duty Act	R.S. 1941, c. 89 S. 1944, c. 21	levied on meals costing over \$1.00, and on alcoholic beverages	5%	
Succession duties	Quebec Succession Duties Act	R.S. 1941, c. 80 S. 1943, c. 18 S. 1952-53, c. 45	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 1.4% to 15% 4% to 20% 10% to 30% On individuals share in estate 1% to 10% 1% to 10% 2% to 5%	Exemptions: Direct Line — basic exemption of \$10,000 if aggregate value of estate less than \$50,000. Each child in the first degree under 25 years of age \$1,500. Collateral Line — aggregate value of estate not exceeding \$1,000; aggregate value passing to one and the same person not exceeding \$1,000.
Transfer	Property Transfer Duty Act	R.S. 1941, c. 79	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts.
Security transfer	Security Transfer Tax Act	R.S. 1941, c. 78 S. 1944, c. 19	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 $\frac{1}{10}$ of 1% per share " \$ 1 to \$ 5 $\frac{1}{4}$ ¢ " " " 5 to .25 1¢ " " " 25 to 50 2¢ " " " 50 to 75 3¢ " " " 75 to 150 4¢ " " " over \$150 4¢ " " plus $\frac{1}{10}$ of 1% of value in excess of \$150	
Fire insurance	Fire Prevention Act	R.S. 1941, c. 151	premium income	$\frac{1}{4}$ of 1%	
Corporations	Corporation Tax Act	S. 1947, c. 33 S. 1957, c. 19 S. 1959-60, c. 11 Bill No. 21, 1960	income paid up capital place of business	12% $\frac{1}{10}$ of 1% \$20 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including insurance, loan, navigation, telegraph, telephone, and railway companies.
Mining operations	Quebec Mining Act	R.S. 1941, c. 196	net profit	4% on amount over \$10,000 to \$1,000,000 5% " " " \$1,000,000 to \$2,000,000 6% " " " \$2,000,000 to \$3,000,000 7% " " " \$3,000,000	
Private passenger vehicle licence	Motor Vehicle Act	R.S. 1941, c. 142	per 100 lb. operator	70¢ \$2.50	\$1 extra for licence plates. Expiry date Feb. 28.
Individuals	Provincial Income Tax Act	S. 1954, c. 17 S. 1957-58, c. 25 S. 1958-59, c. 31 Bill No. 17, 1960	taxable income	2.5% on first \$1,000 of taxable income \$25 on \$1,000 plus 2.8% on next \$1,000 53 " 2,000 " 3.2% " " 2,000 117 " 4,000 " 3.6% " " 2,000 189 " 6,000 " 4.3% " " 2,000 275 " 8,000 " 5.0% " " 2,000 375 " 10,000 " 5.8% " " 2,000 491 " 12,000 " 6.6% " " 3,000 689 " 15,000 " 7.5% " " 10,000 1,439 " 25,000 " 8.3% " " 15,000 2,684 " 40,000 " 9.1% " " 20,000 4,504 " 60,000 " 9.9% " " 30,000 7,474 " 90,000 " 10.8% " " 35,000 11,254 " 125,000 " 11.6% " " 100,000 22,854 " 225,000 " 12.4% " " 175,000 44,554 " 400,000 " 13.2% on remainder	Exemptions and deductions from total income to arrive at "taxable income": For single status..... \$1,000 For married status..... 2,000 For dependent children qualified for family allowance..... \$250 each For other dependants including children not qualified for family allowance and those over 21 years attending university full time..... \$500 each For deductions re charitable donations, medical expenses, etc. see Government of Canada, R.S. 1952, c. 148, sec. 27.
			Investment income	$\frac{1}{2}$ of 1%	Exigible on investment income originating outside Canada in excess of greater of \$2,400 or total of personal exemptions.

## PRINCIPAL TAXES AND RATES

## II. Provincial Governments — Continued

TABLE 6. Ontario

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.	
Amusements	Hospitals Tax Act	R.S. 1960, c. 178	admission price	on admissions over 25¢ to 94¢ — 2¢ to 9¢ “ “ “ 94¢ — 10%	Tickets up to 25¢ exempt; also admissions under 66¢ other than drive-in theatres.	
Race-meetings	Race Tracks Tax Act	R.S. 1960, c. 341	pari-mutuel betting pool	6%		
Motor fuel	Gasoline Tax Act	R.S. 1960, c. 162	per gallon	13¢	Farmers and commercial fishermen receive full refund, others receive refunds at 11¢ per gallon, on gasoline used other than for motor vehicles on highways.	
Diesel fuel	Motor Vehicle Fuel Tax Act	R.S. 1960, c. 248	per gallon	18½¢		
Succession duties	Succession Duty Act	R.S. 1960, c. 386 S. 1960-61, c. 95	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 2½% to 14%  6% to 17%  7½% to 35%	On individuals share in estate 1½% to 15% (where share exceeds \$50,000) 2½% to 13% (where share exceeds \$10,000)	Exemptions: Direct line — aggregate value of property less than \$50,000. Collateral line — aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000. Strangers — aggregate value of property less than \$5,000. Total tax for direct line subject to surtax of 15%. Total tax for collateral line subject to surtax of 20%. Total tax for strangers subject to surtax of 25%. Dependants — Exemptions not based on aggregate value but on value of dutiable benefits to wife, infirm husband with dependent child and dependent children. Collective exemption — value of dutiable benefits to all dependants less than (a) \$60,000 in case of wife or qualifying infirm husband and \$10,000 for each dependent child where qualifying spouse survives. (b) \$15,000 for each dependent child where no spouse survives. Individual exemption — value of dutiable benefits to dependant less than (a) \$60,000 in case of wife or qualifying infirm husband. (b) \$10,000 in case of child where qualifying spouse survives. (c) \$15,000 in case of child where no spouse survives.
Land transfer	Land Transfer Tax Act	R.S. 1960, c. 205	purchase price	½ of 1%		
Security transfer	Security Transfer Tax Act	R.S. 1960, c. 364	Sale price of securities transferred	Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — ¼ of 1% of value “ \$1 to \$5 — ¼¢ per share “ \$5 to \$25 — 1¢ “ “ “ \$25 to \$50 — 2¢ “ “ “ \$50 to \$75 — 3¢ “ “ “ \$75 to \$150 — 4¢ “ “ “ over \$150 — 4¢ per share plus ¼ of 1% of value in excess of \$150		
Hospital insurance	Hospital Services Commission Act	R.S. 1960, c. 176	monthly premium	Single \$2.10; family \$4.20		
Fire insurance	Fire Marshals Act	R.S. 1960, c. 148 S. 1960-61, c. 29	premium income	Not in excess of 1%	Rate set by Lieutenant-Governor in Council.	
Corporations	Corporations Tax Act, 1957	R.S. 1960, c. 73 S. 1960-61, c. 14	Income paid-up capital place of business	11% ½ of 1%* \$20 to \$50*	These are the general rates. There are certain classes of companies whose rates and/or bases of tax vary from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to 2% tax based on premium income, but are not taxed on paid-up capital and places of business. *Payable only to extent that these taxes exceed a tax based on income.	



## II. Provincial Governments — Continued

TABLE 6. Ontario — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Mining operations	Mining Tax Act	R.S. 1960, c. 242	net profit	6%—\$10,000 to \$1,000,000 11%—over \$1,000,000 to \$5,000,000 12%—over \$5,000,000	
Logging operations	Logging Tax Act	R.S. 1960, c. 224	net profit	9% on amount in excess of \$10,000	
Private passenger vehicle licence	Highway Traffic Act	R.S. 1960, c. 172 S. 1960-61, c. 34	horsepower	4 cyl. — 1933 and previous years \$ 8.00 up to and incl. 35 h.p. .... 15.00 over 35 h.p. to 45 h.p. .... 20.00 over 45 h.p. .... 25.00	Expiry date Dec. 31.
			operator	\$1.00	
Retail sales	Retail Sales Tax Act	S. 1960-61, c. 91	retail price	3%	Exemptions include: Food products, meals at \$1.50 and under, gasoline, diesel fuel, fuel oil, coal, coke, wood, gas, electricity, farm implements, farm supplies, agricultural products, boats and other fishing apparatus, prescription drugs and optical appliances, artificial limbs, hearing aids, dentures, railway rolling stock, children's clothing and footwear school books, newspapers, subscription magazines, draft beer, long distance telephone charges and sales for delivery outside the province. Regulations are authorized to provide for rebates to municipal corporations or a local board thereof in respect of certain purchases.

TABLE 7. Manitoba

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Tax Act	R.S. 1954, c. 4 S. 1958, c. 2	admission price pari-mutuel betting pool	61¢ to 64¢ — 1¢, 65¢ to 67¢ — 3¢, 68¢ to 70¢ — 5¢, over 70¢ — 10%  10%	Exemptions are allowed for admission prices of 60¢ or less.
Motor fuel	Gasoline Tax Act	S. 1955, c. 24 S. 1961, c. 19	per gallon	14¢	Exemptions are allowed for the operation of agricultural machinery, operation of fire apparatus in municipalities, trapping, fishing and prospecting. Partial exemptions on propelling aircraft, non-commercial motor boats and canoes.
	The Motive Fuel Users Act <sup>1</sup>	R.S. 1954, c. 172 S. 1961, c. 39	per gallon	17¢	Total exemption for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery; partial exemption as set out in the Act.
Hospital insurance	Hospital Services Insurance Act	S. 1958, c. 24	monthly premium	Single \$3.00; family \$6.00	
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	$\frac{1}{3}$ of 1%	
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 32	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Royalty and Tax Act	R.S. 1954, c. 169	net profit	8%	This tax is imposed on income in excess of \$10,000. During first year of production the tax is 6% and during second year 7%.
	Mineral Taxation Act	R.S. 1954, c. 19	assessed value of crude oil	8 mills	In, on, or under land in a designated producing area.
Private passenger vehicle licence	Highway Traffic Act	R.S. 1954, c. 112	wheel base	Wheel base not exceeding 100" — \$9.00. For each additional 5 inches or portion thereof — \$2.50 Exceeding 100" and not exceeding 110" but manufactured 7 years previous to January 1st of current year — \$9.00 Exceeding 110" and not exceeding 130" but manufactured previous to January 1932 — \$9.00	Reduced rates apply later in year. Expiry date Feb. 28.
			operator	\$2.00	Licence good for two years.

<sup>1</sup> "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.

## II. Provincial Governments — Continued

TABLE 8. Saskatchewan

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Hospitalization Tax Act	R.S. 1953, c. 61 S. 1959, c. 26	retail price rent of tangible personal property	3% 3%	Exemptions are allowed on food and drink (non-spirituous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.
Race-meetings	Horse Racing Regulation Act	R.S. 1953, c. 349	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	R.S. 1953, c. 62	per gallon	Gasoline 14¢ Diesel fuel 17¢	Exemptions are allowed for farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.
Hospital insurance	Health Services Act	R.S. 1953, c. 231	annual personal or family charge	Single — \$24.00 Family — \$48.00	
Fire insurance	Fire Prevention Act	S. 1954, c. 85 S. 1957, c. 92	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	S. 1957, c. 23	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mineral Resources Act	S. 1959, c. 84	net profit	12½ per cent	A royalty free period for new mines of three years or until a net operating profit of \$2,000,000.00 has been realized whichever comes first. Also an allowance to provide for a return on investment in processing assets is made when calculating net profit from operations. Applies to Hard rock mines and Helium agreements.
Private passenger vehicle licence	Vehicles Act	R.S. 1953, c. 344	wheel base	Not exceeding 110'' — \$10.00 Exceeding 110'' but not 120'' — 15.00 " " 120'' — 20.00 \$1.00	Expiry date March 31.

TABLE 9. Alberta

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	R.S. 1955, c. 13	pari-mutuel betting pool	5%	
Motor fuel	Fuel Oil Tax Act	R.S. 1955, c. 125	per gallon " "	Gasoline 12¢ Diesel fuel 14¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Mining operations	Mineral Taxation Act	R.S. 1955, c. 203	assessed value of all minerals and flat rate per acre of land	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land — not to exceed 5¢ per acre. Minimum 25¢.	
Fire insurance	Fire Prevention Act	R.S. 1955, c. 115	premium income	⅓ of 1%	
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 35	premium income	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Vehicle and Highway Traffic Act	R.S. 1955, c. 356	wheel base  operator	Not exceeding 110'' — \$10.00 Exceeding 110'' but not over 120'' — 15.00 " " 120'' — 20.00 \$5.00	Reductions apply later in year. Expiry date Mar. 31. Licence good for 5 years.

## II Provincial Governments — Continued

TABLE 10. British Columbia

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	R.S. 1960, c. 361	retail price	5%	Exemptions are allowed for food-stuffs, motor and heating fuels, farm machinery and supplies, fishing apparatus, drugs, sales to Federal Government, sales for consumption outside of Province, sales less than 15¢, certain children's clothing and footwear, and meals priced at \$1.00 or less. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Amusements	Hospital Construction Aid Tax Act	R.S. 1960, c. 179	admission price	10%	
Race-meetings	Pari-mutuel Betting Tax Act	R.S. 1960, c. 274	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	R.S. 1960, c. 162 S. 1961, c. 22	per gallon	13¢ (1¢ on gasoline used in aircraft)	Refund of 9¢ per gallon allowed for operation of logging trucks off highways, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans, amputees and persons permanently confined to a wheel chair. Motor vehicles entering the Province subject to tax on imports in supply tanks exceeding forty gallons.
	Coloured Gasoline Tax Act	R.S. 1960, c. 63	per gallon	1¢	May only be used in ships, boats and other water vehicles, stationary and portable engines and tractors for off highway use; logging trucks used exclusively off highways; railway locomotives, railway cars and track operated motor vehicles; and for non-motor vehicle industrial purpose.
	Motive-fuel Use Tax Act (operative from July 15, 1959)	R.S. 1960, c. 251 S. 1961, c. 40	per gallon	15¢	Operators of commercial motor vehicles using motive-fuel required to pay tax on gallonage used within the Province. Motive-fuel includes diesel fuel, propane, butane. Motive fuel used in farm tractors exempt (subject to Coloured Gasoline Tax Act).
Fuel oil	Fuel Oil Tax Act	R.S. 1960, c. 158	per gallon	½¢	
Fire insurance	Fire Marshal Act	R.S. 1960, c. 148	premium income	1%	Determined by the Lieutenant-Governor in Council.
Insurance	Insurance Premiums Tax Act	R.S. 1960, c. 198	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Tax Act	R.S. 1960, c. 247	net income	10% on income derived from mining operations in excess of \$25,000	Exempt new mines from tax for first three years of production.
Logging operations	Logging Tax Act	R.S. 1960, c. 225	net income	10% on income derived from logging operations in excess of \$25,000	
Private passenger vehicle licence	Motor Vehicle Act	R.S. 1960, c. 253	net weight	1,500 lbs. or less — \$10.80 1,501 " — 2,000 lbs. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50	Expiry date Feb. 28. Reduced one-twelfth each month to a minimum fee of \$2.00
			registration fee operator	\$1.00 \$5.00	Non-commercial vehicles. Licence good for 5 years.



## II. Provincial Governments — Concluded

TABLE 11. Yukon Territory

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions etc.
Alcoholic beverages	Liquor Ordinance	Chapter 67 Revised Ordinances 1958	on each dozen bottles of beer on each bottle of wine on each flask of spirits on each bottle of spirits	10¢ 10¢ 10¢ 25¢	
Amusement	Amusement Tax Ordinance	Chapter 3 Revised Ordinances 1958	price of admission	10%	
Poll	Poll Tax Ordinance	Chapter 89 Revised Ordinances 1958	Every male gainfully employed	\$5.00	Payable after one month's residence in Yukon Territory and again on January 1st following, but not payable after one full year's residence in the Yukon Territory from January 1st. The Ordinance provides for several exempt classes of person.
Motor vehicle fuel	Motor Vehicle Fuel Tax Ordinance	Chapter 78 Revised Ordinances 1958	per gallon	6¢	Taxable fuel is restricted to that used in propelling a motor vehicle on a highway. Exempt vehicles include tractor, high lift or power shovel, dragline or backhoe, motor grader etc.
Private passenger Vehicle licence	Motor Vehicles Ordinance	Chapter 77 Revised Ordinances 1958	wheel base  operator	100" or less — \$12.00 101" to 120" — 15.00 121" and over — 20.00  \$2.00	Reduced rates apply later in the year.

TABLE 12. Northwest Territories

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel	Fuel Oil Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	1½¢	
Fuel Oil	Fuel Oil Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	1½¢	
Private passenger vehicle licence	Motor Vehicle Ordinance	Revised Ordinances of N.W.T. 1956, as amended	flat rate operator or chauffeur	\$2.00 1.00	
Mining operations royalty tax	N.W.T. Quartz Mining Regulations, as amended	Territorial Lands Act R.S. 1952, c. 263	value of output	For a fiscal year: (a) Value of output in excess of \$10,000 and up to \$1,000,000 ..... 3% (b) On the excess above \$1,000,000 up to \$5,000,000 ..... 5% (c) On the excess above \$5,000,000 to \$10,000,000 ..... 6% (d) On the excess above \$10,000,000 a proportional increase of one per cent for each additional \$5,000,000. Not to exceed 12%	In computing royalties there is an equitable allowance made for mining, milling and operational cost.

## III. Municipal Governments

Summary, by Provinces, of Principal Taxes Levied by Municipalities

Taxes	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	N.W.T.
Real property .....	1	†	†	†	†	†	†	†	†	†	†	†
Personal property .....	2	†	†	†	†	†	†	†	†	†	†	†
Business* .....	†	†	†	†	†	†	†	†	†	†	†	†
Household .....	†	†	†	†	†	†	†	†	†	†	†	†
Occupancy .....	...	...	3	6	3	...	...	...	...	...	...	...
Rental .....	...	...	...	...	...	...	...	...	...	...	...	...
Sales .....	7	...	...	...	8	...	9	10	...	...	...	...
Amusement .....	†	...	...	...	11	...	...	...	...	...	...	...
Poll .....	†	†	†	†	3	3	3	3	3	...	...	†

<sup>1</sup> Cities of St. John's and Corner Brook and some of the larger towns.

<sup>2</sup> Levied on stock-in-trade and known as the Stock Tax.

<sup>3</sup> Of limited application.

<sup>4</sup> In some instances business licences are applied instead of, or as a supplement to, a business tax.

<sup>5</sup> City of Halifax.

<sup>6</sup> City of Fredericton.

<sup>7</sup> On fuel oil, gasoline and coal sales.

\* Provincial legislation permits municipal corporations to levy sales taxes which, by agreement, are collected by the province and remitted by it to the corporations.

<sup>9</sup> On electricity and gas accounts in the city of Winnipeg.

<sup>10</sup> On electricity accounts in urban municipalities.

<sup>11</sup> Tax levied by the province and shared with the municipalities.

† General application.

... Not applicable.

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city***	20%	...	20%	Water tax-various rates	Real property—Rental value Business —Rental value Water —Rental value	Sales tax — 1¢ per gallon on fuel oil sales Amusement tax—10% of admission price
Corner Brook, city	13 mills	...	¾ of 1% to 10%	...	Real property—Real value Business —Real value buildings only	Poll tax—Non-property owners 21 years and over, if non-resident, pay \$10 per year, male residents pay \$20 per year Amusement tax — 10¢ per person
Prince Edward Island*						
Charlottetown, city	33.5 mills	33.5 mills	33.5 mills	...	Real property —66¾% of real value Personal property —66¾% of real value Business —Various %'s of real value for different businesses	Education tax—\$25 per year on all males 21 to 60 and \$12 per year on all females 21 to 55 who are earning \$1,200 or over per year
Nova Scotia*						
Halifax Metropolitan Area:						
Halifax, city	Property of a residential character 20.6 mills Property of a Business character 48.6 mills	...	48.6 mills	Occupancy tax 20.6 mills	Real property—Real value Business —50% of real value Occupancy —25% of real value if occupancy is for any purpose other than residential or business	Poll tax—All male and female residents over 21 years who are not otherwise assessed and are employed for six months or more and are earning \$1,500 or more per year pay \$20 per year
Dartmouth, town	23.9 mills	23.9 mills	...	...	Real property —84% of real value Personal property—16% of real value	Poll tax—All male and female residents 21 to 60 years earning in excess of \$1,000 per year pay \$20 per year
Sydney, city	36.2 mills	36.2 mills	...	...	Real property —Real value Personal property—Real value	Poll tax—All male and female residents 21 to 60 years if unassessed and earning \$1,000 or more per year pay as follows: males —\$20 per year females—\$15 per year If they are assessed the rates are \$6, \$12 or \$16 according to assessment.
Amherst, town	28.3 mills	28.3 mills	28.3 mills	...	Real property —Real value Personal property—15% of real property Business —75% of average inventory	Poll tax—All male and female residents 21 to 60 years pay as follows: ratepayers —\$2 to \$15 per year non-ratepayers —\$15 per year
Glace Bay, town	102 mills	...	...	...	Real property —25.7% of real value Personal property—Real value	Poll tax—All male ratepayers pay \$2 per year, male non-ratepayers pay \$20 per year all female non-ratepayers pay \$10 per year
Truro, town	25 mills	25 mills	25 mills	...	Real property —Real value Personal property—20% of real value Business —Stock-in-trade	Poll tax—All residents 21 to 60 years who are non-property owners and earn in excess of \$1,000 per year pay \$25 per year

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes		
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed			
	Real property	Personal property	Business	Other				
New Brunswick*								
Saint John Metropolitan Area: Saint John, city	67 mills	67 mills	67 mills	...	Real property — Real value Personal property — Real value Business — Real value	Poll tax — \$25 per year for all persons 21 to 65 years except unemployed females		
Lancaster, city	Mun. 27.5 to 34.9 mills School 21.9 to 33.3 mills		...	...	Real property — Real value Personal property — Cars and trucks 60% of real value Personal property — Other 75% of real value	Poll tax — All employed persons 21 to 60 years, males \$17.95 to \$23.05, females \$10.00		
Campbellton, city	39.5 mills	39.5 mills	...	...	Real property — Real value (re-assessed for 1961) Personal property — 40% of real value	Poll tax — All male residents 21 to 60 years pay \$20 per year and all female residents 21 to 60 years who earn a minimum of \$800 per year pay \$20 per year		
Edmundston, city	43.4 mills	43.4 mills	...	...	Real property — 50% of real value Personal property — 50% of real value	Poll tax — All persons 21 to 60 years other than unemployed females pay \$10 per year		
Fredericton, city	21.4 mills	Motor vehicles only — at various rates	21.4 mills	Occupancy 21.4 mills	Real property — Real value (re-assessed for 1960) Personal property — Vehicles at fixed rates Business — Various %'s of real value for different businesses Occupancy — 75% of rental value for tenants	Poll tax — Residents pay \$15 per year with some exceptions		
Moncton, city	45.5 mills	45.5 mills	45.5 mills	...	Real property — Real value Personal property — Real value Business — Rental value	Poll tax — All males 20 to 65 years and all employed females 21 to 65 years pay \$15 per year		
Quebec								
Municipality	Real property	Business	Other	Basis of assessed valuations and percentages taxed		Sales	Amusement	Poll
Montreal Metropolitan Area: Montreal, city <sup>2</sup> (May 1, 1961 to April 30, 1962)	Catholic 23.197 mills Protestant and Jewish 26.197 mills neutral 31.697 mills 8% surtax except on school taxes.	General rate 11.125% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches. 8% surtax is imposed on above rates	Water tax — General rate 6% of annual rental value, <sup>3</sup> 8% surtax on water rates	Real property — Real value Business — Rental value		Municipal 2% on retail sales	This tax is levied by province and shared with municipalities. For detail see provincial section	...
Jacques Cartier, city	Catholic 29.5 mills Protestant 28 mills	60 mills	Water rate — residential \$30 per year; commercial and industrial metered at different rates	Real property — Real value Business — Rental value		Municipal 2% on retail sales		...

See page 28 for footnotes.



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Continued							
Montreal Metropolitan Area — Continued:							
Lachine, city	Catholic (Lachine) 28.9 mills Catholic (St. Sacrement) 23.4 mills Protestant 25.9 mills neutral 31.4 mills	8½%	Water tax — residential rate 8% commercial rate 7% of annual rental also metered with a \$25 per year minimum charge per dwelling	Real property — Real value Business — Rental value	Municipal 2% on retail sales		...
LaSalle, city	Catholic 16 mills Protestant 19 mills neutral 24.5 mills	5% also special taxes on different businesses	Water rate — \$3 per 1,000 cubic feet, \$25 per year minimum rate	Real property — Real value Business — Rental value Maximum tax \$3,000 Maximum special tax \$200	Municipal 2% on retail sales		...
Montreal North, city	Catholic 19.6 mills Protestant 22.6 mills neutral 28.1 mills	...	Water rate — 7½%	Real property — 75% to 80% of real value Water — Rental value	Municipal 2% on retail sales		...
Outremont, city	Catholic St. Viateur parish 23.6 mills Ste. Madeleine parish 22.1 mills Protestant 28.1 mills neutral 33.6 mills	½ of 1% on manufacturers and wholesalers, 8½% on retailers	..	Real property — Real value Business — Assessed valuation of real property for manufacturers and wholesalers, rental value for retailers and others	Municipal 2% on retail sales	This tax is levied by province	...
Pointe Claire, city	Catholic 20 mills Protestant and neutral 22.5 mills	8%	Water metered at 45¢ per 1,000 gallons	Real property — 80% of real value (re-assessed for 1961) Business — Rental value	Municipal 2% on retail sales	and shared with	...
St. Laurent, city	Catholic 13.2 mills Protestant 19.2 mills neutral 24.7 mills	8%	Water metered at different rates	Real property — 75% of real value Business — Rental value	Municipal 2% on retail sales	municipalities.	...
St. Michel, city	Catholic 15.55 mills Protestant 18.55 mills neutral 24.05 mills	..	Water rate — 7% also metered	Real property — Real value (re-assessed for 1961) Business — Rental value Water — Rental value	Municipal 2% on retail sales	For detail see provincial section	...
Verdun, city	Catholic 19.2 mills Protestant 20.2 mills neutral 25.7 mills	11%	Water rate — 7%	Real property — 75% of real value (re-assessed for 1961) Business — 75% of rental value Water — 75% of rental value	Municipal 2% on retail sales		...
Westmount, city	Catholic 30.1 mills Protestant and Jewish 32.1 mills neutral 37.6 mills (Includes special rate of .9 mills on land values only.)	8½%	Water rate — 6%	Real property — Real value (re-assessed for 1961) Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Mount Royal, town	Catholic 24.5 mills Protestant 32 mills neutral 37.5 mills	8½%	..	Real property — Real value Business — Rental value	Municipal 2% on retail sales		...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Continued							
Quebec Metropolitan Area:							
Quebec, city (May 1, 1961 to April 30, 1962)	Catholic 21.7 mills Protestant 21.7 mills neutral 24.2 mills (Includes special rate of 1.1 mills)	18%	Water rate 72¢ per \$100	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Levis, city (May 1, 1961 to April 30, 1962)	11.5 mills	...	Water rate — \$25 per dwelling also a rate of 35¢ per \$100	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Sillery, city	Catholic 12.6 mills Protestant 16.1 mills neutral 12.6 mills	17.5 mills	...	Real property — 60 to 70% of real value Business — Real value	Municipal 2% on retail sales	This tax is levied	...
Chicoutimi, city	Catholic Protestant and neutral 35 mills	Licences and 5.5 mills	Personal Property tax 35 mills Water rate — \$24 per year Garbage \$12 per year	Real property — 40% of real value Business — Real value of stock-in-trade Personal property — 40% of real value of machinery and equipment	Municipal 2% on retail sales	by province and shared with	..
Granby, city	Catholic 30.1 mills Protestant 27.6 mills neutral 30.2 mills	6%	Water rate — \$28 annual rate per dwelling Garbage \$5.20 per dwelling	Real property — 60% of real value Business — Rental value	Municipal 2% on retail sales	municipalities. For detail see provincial	All males 21 to 65 years pay \$5 per year
Hull, city (May 1, 1961 to April 30, 1962)	Catholic and Protestant 48.7 mills	5 mills	Water rate 5 mills also a fixed charge of \$10 per dwelling	Land Buildings, etc. — 40% of real value Business — 40% of real value Water — 40% of real value	Municipal 2% on liquor sales only	section	...
Joliette, city	11.3 mills	7½%	Water rate 12% and 14%	Real property — 75% of real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Jonquiere, city	38.5 mills	Licences also ¼ of 1%	Water rate — \$48 per year	Real property — 50% of real value Business — Real value of stock-in-trade	Municipal 2% on retail sales		Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$25 per year

See page 28 for footnotes.

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Concluded							
Rouyn, city	Catholic Protestant and neutral 27 mills	Licences	Water metered at 90¢ per 1,000 gal. Personal Property tax — 27 mills	Real property — 75% of real value Personal property — 75% of real value	Municipal 2% on retail sales		...
St. Hyacinthe, city	Catholic and Protestant 25 mills	7½%	Water rate — 8% or 6 mills for single dwellings Sewer rates 2% annual rental value for each tenant	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
St. Jerome, city	Catholic and Protestant 25.5 mills	Licences	Water rate — owner \$12 plus 3 mills on real value tenants \$12 plus 5 mills on real value Garbage rate — business property \$14.40 per year Private dwellings \$7.20 per year	Real property — Real value	Municipal 2% on retail sales	This tax is levied by province and shared with municipalities.	...
Salaberry-de-Valley- field, city	Catholic 37.5 mills Protestant and neutral 36 mills	4%	Water rate — 7%	Real property — 60% of real value Business — Rental value Water — Rental value	Municipal 2% on retail sales	For detail see provincial section	...
Shawinigan, city	Catholic and Protestant 47.5 mills	Various rates for different businesses	..	Real property — 30% to 40% of real value Business — Rental value	...		...
Sherbrooke, city	Catholic 23 mills Protestant and neutral 24 mills	7%	Rental tax — 5% on annual rental Garbage tax \$10 per dwelling Water metered	Real property — 75% of real value Business — Rental value	Municipal 2% on retail sales		\$5 on individuals not otherwise assessed
Trois Rivières, city	Catholic 27.2 mills Protestant 31.2 mills neutral 27.2 mills	6%	Water rate — 6 mills also metered	Real property — Real value Business — Rental value Water — Real value	Municipal 2% on retail sales		...

See page 28 for footnotes.



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed—real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario*				
Toronto Metropolitan Area:				
Toronto, city	Public school 60 mills Separate school 60 mills	Public school 64.2 mills Separate school 64.2 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 51 mills Separate school 51.85 mills	Public school 55.14 mills Separate school 55.84 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 40.3 mills Separate school 43.8 mills	Public school 44.77 mills Separate school 48.42 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Long Branch, village	Public school 51.50 mills Separate school 54.39 mills	Public school 55.67 mills Separate school 58.49 mills	Real property—Real value Business — Floor space occupied	...
Mimico, town	Public school 48.5 mills Separate school 48.5 mills	Public school 52.21 mills Separate school 52.21 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 46.47 mills Separate school 48.97 mills	Public school 49.38 mills Separate school 51.88 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Swansea, village	Public school 47.52 mills Separate school 51.95 mills	Public school 51.61 mills Separate school 56.22 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Weston, town	Public school 54.5 mills Separate school 57.15 mills	Public school 58.88 mills Separate school 61.59 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 49.4 mills Separate school 49.4 mills	Public school 53.9 mills Separate school 53.9 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 59.99 mills Separate school 58.19 mills	Public school 66.25 mills Separate school 64.14 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 56.70 mills Separate school 55.23 mills	Public school 61.16 mills Separate school 59.62 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York East, twp.	Public school 46.77 mills Separate school 44.65 mills	Public school 50.88 mills Separate school 48.73 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York North, twp.	Public school 54.68 mills Separate school 54.68 mills	Public school 60.50 mills Separate school 60.50 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 59 mills Separate school 60 mills	Public school 63.1 mills Separate school 64.1 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Burlington, town <sup>4</sup>	Public school 62 mills Separate school 62 mills	Public school 65 mills Separate school 65 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area:				
London, city	Public school 67.15 mills Separate school 71.85 mills	Public school 71.45 mills Separate school 76.15 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 57.7 mills Separate school 65.4 mills	Public school 60.8 mills Separate school 68.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	...

See page 28 for footnotes.

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed—real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Continued				
Ottawa Metropolitan Area: Ottawa, city	Public school 49.61 mills Separate school 59.21 mills	Public school 54.05 mills Separate school 64.40 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Eastview, town	Public school 55.74 mills Separate school 56.19 mills Separate school 60.90 mills	Public school 60.81 mills Separate school 61.26 mills Separate school 65.97 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area: Windsor, city	Public school 67.87 mills Separate school 70.6 mills	Public school 73.6 mills Separate school 76.33 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 59.25 mills Separate school 56.75 mills	Public school 62.25 mills Separate school 59.75 mills	Real property—Real value (re-assessed for 1961) Business — Various %'s of real value for different businesses	...
Barrie, city	Public school 79.04 mills Separate school 79.04 mills	Public school 85.2 mills Separate school 85.2 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 89.4 mills Separate school 89.4 mills	Public school 95.9 mills Separate school 95.9 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 54.2 mills Separate school 56.2 mills	Public school 57.3 mills Separate school 59.3 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Chatham, city	Public school 66 mills Separate school 66 mills	Public school 70.6 mills Separate school 70.6 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Cornwall, city	Public school 63.7 mills Separate school 72.5 mills	Public school 69 mills Separate school 77.8 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Fort William, city	Public school 71 mills Separate school 71 mills	Public school 76.7 mills Separate school 76.7 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$8 per year
Galt, city	Public school 65.5 mills Separate school 65.5	Public school 69.5 mills Separate school 69.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Guelph, city	Public school 95 mills Separate school 95 mills	Public school 101 mills Separate school 101 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Kingston city	Public school 74.67 mills Separate school 74.67 mills	Public school 79.38 mills Separate school 79.38 mills (The above rates include 2.15 mills for garbage and ash collection, applicable to real property only)	Real property—Real value Business — Various %'s of real value for different businesses	...
Kitchener, city	Public school 52 mills Separate school 52 mills	Public school 55.5 mills Separate school 55.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not assessed more than \$400 pay \$10 per year

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed— real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
Niagara Falls, city	Public school 47.3 mills Separate school 47.3 mills	Public school 54.02 mills Separate school 54.02 mills (Business rate is 9.18 mills more than above rates)	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All single males 21 to 60 years not otherwise as- sessed pay \$5 per year.
North Bay, city	Public school 57 mills Separate school 67.5 mills	Public school 60.75 mills Separate school 71.25 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 79.5 mills Separate school 79.5 mills (farm land rates are 7 mills less)	Public school 85.5 mills Separate school 85.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Owen Sound, city	Public school 86.5 mills Separate school 86.5 mills	Public school 94.5 mills Separate school 94.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 66.53 mills Separate school 74.86 mills	Public school 71.43 mills Separate school 80.10 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Port Arthur, city	Public school 86.33 mills Separate school 86.33 mills	Public school 92.4 mills Separate school 92.4 mills	Real property—Real value (re-assessed for 1961) Business — Various %'s of real value for different businesses	..
St. Thomas, city	Public school 53.12 mills Separate school 52.23 mills	Public school 58.34 mills Separate school 58.34 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$7.50 per year
Sarnia, city	Public school 60.4 mills Separate school 70.6 mills	Public school 64.6 mills Separate school 75.9 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$6 per year
Sault Ste. Marie, city	Public school 32 mills Separate school 36.65 mills	Public school 33.75 mills Separate school 38.40 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Stratford, city	Public school 83.7 mills Separate school 83.7 mills	Public school 89.9 mills Separate school 89.9 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Sudbury, city <sup>a</sup>	Public school 68.43 mills Separate school 77.31 mills	Public school 74.74 mills Separate school 84.45 mills	Real property—Real value Business — Various %'s of real value for different businesses	..
Welland, city	Public school 98.9 mills Separate school 98.9 mills	Public school 106.8 mills Separate school 106.8 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All single males 21 to 60 years not otherwise as- sessed pay \$5 per year
Woodstock, city	Public school 63.3 mills Separate school 54.61 mills	Public school 67.6 mills Separate school 58.91 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Brockville, town	Public school 76 mills Separate school 76 mills	Public school 81 mills Separate school 81 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 62.6 mills Separate school 64.3 mills	Public school 67.2 mills Separate school 68.9 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year

See page 28 for footnotes.



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business		
Manitoba*					
Winnipeg Metropolitan Area: Winnipeg, city	50 mills	50 mills	6% to 20%	Land — Real value Buildings, etc. — 66% of real value Personal property — Real value Business — Rental value	Electricity and gas sales tax— 5% of commercial and 2½% of domestic bills
East Kildonan, city	54.1 mills	52.95 mills	5% to 8%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface school district 64.92 mills Norwood school district 62.29 mills	...	5½ to 8%	Land — Real value Buildings, etc. — 66% of real value Business — Rental value	...
St. James, city	43.18 mills	43.18 mills	4% to 10%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
Transcona, city	School district no. 39 62.44 mills school district no. 1569 54.72 mills	School district no. 39 62.44 mills school district no. 1569 54.72 mills	12½%	Land — Real value Buildings, etc. — 40% of real value Personal property — Real value Business — Rental value	...
West Kildonan, city	49.16 mills	49.16 mills	Various rates for different businesses maximum rate 15%	Land — Real value Buildings, etc. — 66% of real value Personal property — Real value Business — Rental value	...
Fort Garry, suburban municipality	62.45 mills	62.45 mills	5% to 10%	Land — Real value Buildings, etc. — 66% of real value Personal property — Real value Business — Rental value	...
St. Vital, suburban municipality	49.6 mills	49.6 mills	12%	Land — Real value Buildings, etc. — 66% of real value Personal property — Real value Business — Rental value	...
Brandon, city*	64 mills	64 mills	8%	Land — 60% of real value Buildings, etc. — 40% of real value Personal property — 50% of real value Business — Rental value	...
Flin Flon, town	65 mills	...	\$13.50 per \$100	Land — Real value Buildings, etc. — 66% of real value Business — 13½% of rental value	...

## Saskatchewan\*

Municipality	Real property	Business	Basis of assessed valuations and percentages taxed	Other taxes
Moose Jaw, city	Public school 88 mills Separate school 88 mills	88 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 5% of admis- sion price
North Battleford, city	Public school 86 mills Separate school 86 mills	86 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 5% to 10% of admission price

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan* — Concluded				
Prince Albert, city	Public school 99.3 mills Separate school 98.3 mills	Licences	Land — Real value Buildings, etc. — 60% of real value	Amusement tax — 5% of admission price Poll tax — All persons 21 to 65 years not assessed property taxes except those who do not earn \$200 per year or who is the wife or husband of an assessed person pay \$5 per year.
Regina, city	Public school 77 mills Separate school 77 mills	77 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 6% and 10% of admission price
Saskatoon, city	Public school 59.28 mills Separate school 59.28 mills	59.28 mills	Land — Real value (re-assessed for 1961) Buildings, etc. — 45% of real value (re-assessed for 1961) Business — Area of premises occupied at varying rates for different businesses	Amusement tax — Graduated rates on admission price Poll tax — Each single person over 21 years who is not a property owner, has been a resident for 3 months and earns a minimum of \$75 per month pays \$5 per year
Swift Current, city	Public school 83 mills Separate school 83 mills	83 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Yorkton, city	Public school 68 mills Separate school 68 mills	68 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Alberta*				
Calgary, city**	Public school 57.5 mills Separate school 57.5 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton, city**	Public school 63 mills Separate school 63 mills	6% to 20%	Land — Real value Buildings, etc. — 50% and 60% of real value Business — Rental value	...
Grande Prairie, city	Public school 62 mills Separate school 62 mills	5% to 7%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Lethbridge, city	Public school 61 mills Separate school 61 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 52 mills Separate school 52 mills	4%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Red Deer, city	Public school 45 mills Separate school 45 mills	Commercial \$7.25 Industrial \$2.50 per \$100.	Land — Real value Buildings, etc. — 60% of real value Business — 10% of rental value	...
British Columbia*				
Vancouver Metropolitan Area: Vancouver, city	59.3 mills	7%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
New Westminster, city	53.15 mills	9%	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes Business — 60% of rental value	...

See page 28 for footnotes.

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia* — Concluded				
Vancouver Metropolitan Area — Concluded:				
North Vancouver, city	57.12 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Burnaby, district	46.85 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Coquitlam, district	41.7 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	63.03 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	48 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Surrey, district	49 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
West Vancouver, district	53.5 mills	...	Land — Real value (partial re-assessment for 1961) Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Victoria Metropolitan Area:				
Victoria, city	53.4 mills	6¼%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Esquimalt, district	39 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Oak Bay, district	41 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Saanich, district	School district No. 61 40.14 mills School district No. 63 41.56 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Lawson Creek, city	47.35 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Langlooms, city	55 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Kelowna, city	44 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Langlooms, city	97.3 mills	...	Land — Real value Buildings, etc. — 25% of real value for municipal purposes — 75% of real value for school purposes	...
Victoria, city	48.32 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Prince George, city	75 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Prince Rupert, city	56.75 mills	5%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Trail, city	71.36 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Porter, city	62.42 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...



## III. Selected Municipal Governments — Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Yukon Territory				
Dawson, city	35 mills	...	Land — Real value (re-assessed for 1961) Buildings, etc. — 65% of real value (re-assessed for 1961)	...
Northwest Territories				
Hay River, municipal district	32 mills	8 mills	Land — Real value Buildings, etc. — 66 $\frac{2}{3}$ % of real value Business — 66 $\frac{2}{3}$ % of real value Maximum business mill rate 50% of general mill rate	...
Yellowknife, municipal district	Public school 48.5 mills Separate school 46 mills	Public school 24.25 mills Separate school 23 mills	Land — Real value Buildings, etc. — 66 $\frac{2}{3}$ % of real value Maximum business mill rate 50% of general mill rate	Poll tax — Each single person over 21 years who is not a property owner, has been a resident for 3 months and has been employed in the District pays a maximum of \$10 per year

\* Water charges, additional to tax rates, are billed to consumers.

\*\* Metropolitan municipality. See introduction.

<sup>1</sup> St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

<sup>2</sup> Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.

<sup>3</sup> Rates for hotels of less than 20 rooms, inns and restaurants are 12%. There are a few special rates and if water is metered the minimum charge is the general rate.

<sup>4</sup> Rural rates are 6.7 mills less than the rates quoted.

<sup>5</sup> The mill rates shown here are for the old city of Sudbury. Due to amalgamations with adjacent municipalities there are several other mill rates in force which are too numerous to include in this report.

<sup>6</sup> Preliminary rates, subject to revision.

<sup>7</sup> Due to new provincial legislation on school financing, the rates shown here are subject to revision.

CATALOGUE No.

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## PRINCIPAL TAXES AND RATES

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### FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1962



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# PRINCIPAL TAXES AND RATES

1962

## COMMENTARY AND EXPLANATORY NOTES

The purpose of this report is to present certain data on the more important revenue producing taxes and rates of government in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included. With regard to the municipal section, the data were prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1962 unless otherwise noted in the tabular presentation.

The section dealing with federal taxes has been revised to include the latest tax changes which will not become law until passed by Parliament.

### I. Government of Canada

The budget was presented to the fifth session of the 24th Parliament on April 10, 1962.

Personal income tax rates were not changed but the exemption for children qualified for family allowance was raised from \$250 to \$300 each, and for other dependants from \$500 to \$550.

Benefits were announced for corporations engaged in manufacturing or processing (except those whose principal business is ship-building, mining, logging or the operation of oil or gas wells) in the form of a reduction in tax on profits derived from increased sales calculated in accordance with prescribed methods. These benefits will consist of cancellation of 50 per cent of the tax on the first \$50,000 of taxable income arising from increased sales and cancellation of 25 per cent of the tax on any additional income arising from increased sales.

Corporations which undertake increased industrial research in Canada will be permitted to deduct 150 per cent of their increased expenditures on scientific research for industrial purposes when computing taxable income.

Some minor tariff changes were announced, consisting of reductions or extensions of free entry provisions due to expire shortly.

The greater part of the budgetary revenue of the Government of Canada is derived from taxes imposed under the following legislation:

(a) The Income Tax Act. Under this Act, an income tax is levied on the taxable income of individuals and corporations resident in Canada and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year. A 15% withholding tax is also levied on dividends, interest and similar payments

from Canada to non-residents. The Income Tax Act also imposes a tax on the taxable value of gifts made in the year. Canada has entered into income tax conventions with certain countries in order to avoid having the same income taxed by both Canada and the other country concerned. In addition to income tax, an old age security tax is levied on individuals and corporations.

Under the terms of the new Federal-Provincial Fiscal Arrangement (see the Federal-Provincial Fiscal Arrangement section of this commentary), the federal government in 1962 will only collect 84% of the personal income tax otherwise payable at the full federal rates from individuals who reside in the provinces and will abate its normal corporate income tax rates by 9% on taxable profits earned in any province except Quebec and by 10% on taxable profits earned in Quebec. The provinces will fill the void left by the federal withdrawal by the imposition of their own income taxes. For additional information on income taxes imposed by the Provinces, see the provincial section of this commentary.

(b) Excise Tax Act. Under this Act, a general sales tax of 8% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 3% imposed under the Old Age Security Act, is payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax there is an excise tax at the manufacturer's level on a number of articles manufactured in, or imported into Canada.

(c) Excise Act. Under this Act duties are levied on the domestic production of tobacco and alcoholic products other than wines.

(d) Customs Tariff. Under this legislation most imported goods are subject to customs duties.

(e) Estate Tax Act. This Act came into force on January 1, 1959, and applies to the estates of deceased persons dying on or after that date. Its predecessor—The Dominion Succession Duty Act—applies to the estates of deceased persons dying before that date. For further information about the estate tax see the 1959 Canada Year Book; for further information about succession duties see pages 1064-1068 of the 1956 Canada Year Book. Canada has entered into estate tax conventions with several countries in order to avoid the double taxation of estates.

Bona fide debts, reasonable funeral expenses, etc., are deducted from the total value of the estate to determine aggregate net value. If the aggregate net value does not exceed \$50,000 the estate is exempt; if it does, the estate is taxable to the extent of the difference between the aggregate net value and the allowable deduction of \$40,000 plus deductions in respect of dependants and for gifts to charities, etc. This difference is the aggregate taxable value to which the tax rates are applied. A tax credit is allowed in respect of similar taxes levied on the same property by a provincial or foreign government, and also in respect of gift tax paid to the Federal Government on property included in aggregate net value.

## II. Provincial Governments

Several provinces introduced new tax legislation or made some changes relative to existing taxes for 1962.

In Quebec, exemptions from total income to arrive at taxable personal income were increased from \$250 to \$300 in respect of children qualified for family allowance, and from \$500 to \$550 for other dependants. The tax on diesel motor fuel was increased from 13¢ to 18½¢ per gallon.

In Ontario some minor tax changes and exemptions were announced. Effective April 1, the exemption from amusement tax is increased from 25 cents to 56 cents and the tax on admissions from 57 cents to 92 cents now ranges from 4 cents to 8 cents. Exemption from sales tax was announced for some additional minor items.

In Manitoba the monthly premium rates for hospital insurance were reduced to \$2.00 for a single person and \$4.00 for a family from \$3.00 and \$6.00 respectively, but 6% surcharge on personal income tax payable under the Income Tax Act (Canada) and an extra 1% tax on taxable income of corporations, under the same Act were authorized to provide for the cost of hospital services not covered by the monthly premiums.

In Saskatchewan the sales tax was increased from 3% to 5% effective January 1, 1962 and a 6% surcharge was imposed on personal income tax payable under the Income Tax Act (Canada), together with a 1% increase in the rate of tax on taxable income of corporations under the same Act.

In British Columbia school text books were exempted from the 5% sales tax, the amusement tax was cut from 10% to 5% with admissions of 75 cents or less exempt.

All provinces except Quebec, Ontario, Manitoba and Saskatchewan have enacted new legislation to authorize a levy equivalent to those portions of personal and corporation income taxes relinquished by the federal government under the Federal-Provincial fiscal arrangement described below. Quebec

will continue to levy and collect its own personal and corporation income taxes, but the taxpayers will benefit from the abatements described below under **Federal-Provincial Fiscal Arrangement**. Ontario has enacted new legislation only in respect of the personal income tax, as it will continue to levy and collect its own corporation income tax. Legislation enacted in Manitoba and Saskatchewan provides for a levy of additional amounts of personal and corporation income taxes as noted above.

Except for the taxes on individual and corporation income, the tax rates for Alberta are those provided for the 1961 edition.

The Yukon Territory has abolished the poll tax and increased the tax on motor vehicle fuel from 6¢ to 7¢ per gallon.

In the Northwest Territories the tax on motor fuel is increased from 1½¢ to 3¢ per gallon, on fuel oil and diesel oil from 1½¢ to 2¢ per gallon. Private passenger vehicle licence rates were adjusted as shown.

**Federal-Provincial Fiscal Arrangement.** This arrangement which became operative on April 1, 1962 will run until March 31, 1967. Basically it entails a partial federal withdrawal from the field of direct taxation and the re-entry of all provinces in the same field.

Under the terms of the new arrangement, the federal government in 1962 will only collect 84% of the personal income tax otherwise payable at the full federal rates. The remaining 16% will be collected by or on behalf of the provinces under the provisions of provincial tax legislation.

Similarly in 1962, the Federal Government will forego a portion of its normal income tax on corporate profits earned in the provinces. The federal withdrawal from this field will be equal to 9% of taxable profits earned in any province except Quebec and 10% of taxable profits earned in Quebec. The extra 1% will be allowed in respect of profits taxed by the Province of Quebec to compensate for the additional tax levied by the Province on corporation income to provide grants to universities in replacement of federal grants which, in other provinces, are paid to the universities through the Canadian Universities Foundation.

Lastly the federal government will abate its collections of estate tax otherwise payable by 50% in respect of property situated in a province which levies its own death tax. Only Ontario and Quebec have signified their intention to levy death taxes in the form of succession duties for the period 1962-67.

The Provinces are not limited to the revenue from direct taxation which is relinquished by the Federal Government. Under the Constitution, they have unrestricted powers to levy direct taxes and four of them have availed themselves of this power to levy a tax on the income of their taxpayers which



is higher than the abatement of federal income tax otherwise payable allowed to these taxpayers by the Federal Government.

In those provinces which impose income taxes on profits derived from logging operations, a reduction of the federal income tax otherwise payable equal to the lesser of  $\frac{2}{3}$  of the provincial tax or 10% of the income from logging operations is allowed. In those provinces which impose income taxes on profits derived from mining operations, such taxes are allowed as deductions in computing income for federal income tax purposes.

Among the other taxes imposed by certain provincial governments is a general sales tax on the retail price of goods purchased within their jurisdiction. Specific taxes on tobacco and alcoholic beverages are imposed in Prince Edward Island and Quebec, on tobacco in New Brunswick, and on cigarettes in Nova Scotia. Amusement taxes are levied by all provincial governments with the exception of Saskatchewan, where an amusement tax is imposed at the municipal level.

Data shown in respect of motor vehicles are for private passenger vehicles only. Rates shown for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in those provinces which have established such funds. Reference should be made to the report "The Motor Vehicle Part I", Catalogue No. 53-217, for further details on motor vehicle rates and regulations.

### III. Municipal Governments

The principal source of revenue of municipal governments in Canada is from taxes levied on the value of real property. The percentage of real value taxes (assessed value) is that specified by law, wherever it is so regulated, and not the total value

of real property. Methods of determining values for assessment purposes vary widely. One method will produce a low level of assessed valuations on which a high tax rate is levied; another method will result in low tax rates levied on high assessed valuations. Because of this variation in taxable assessments and tax rates as between municipalities, the tax rates themselves cannot be regarded as an accurate indication of differences in tax burden. It is only by taking the relative assessments into consideration that valid comparisons can be made.

For 1962 the municipal coverage is approximately the same as for 1961. A few of the questionnaire forms either were not returned or were returned too late for inclusion in the report, possibly because the municipalities in question were later than usual in striking their tax rates for the 1962 taxation year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax levied on public school supporters in the City of Ottawa is 48.60 mills on each dollar of taxable assessment, or \$48.60 per thousand dollars.

Municipalities in metropolitan areas, that is, areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Because metropolitan areas consist of large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas. However, the rates shown in this report include provision for the financial requirements of metropolitan corporations where such exist, such as the Municipality of Metropolitan Toronto and the Metropolitan Corporation of Greater Winnipeg.

June 8, 1962.

*The assistance and coöperation of government officials at all three government levels is gratefully acknowledged.*

### SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.



## PRINCIPAL TAXES AND RATES

## I. Government of Canada

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions tax credits, etc.
Income of individuals	Income Tax Act	R.S. 1952, c. 148 as amended	Taxable income	<p>Personal income tax schedule (including 3% Old Age Security Tax - maximum \$90):<sup>1</sup></p> <p>14% on first \$1,000 of taxable income</p> <p>\$ 140 on \$ 1,000 plus 17% on next \$ 1,000</p> <p>310 " 2,000 " 20% " " 1,000</p> <p>510 " 3,000 " 19% " " 1,000</p> <p>700 " 4,000 " 22% " " 2,000</p> <p>1,140 " 6,000 " 26% " " 2,000</p> <p>1,660 " 8,000 " 30% " " 2,000</p> <p>2,260 " 10,000 " 35% " " 2,000</p> <p>2,960 " 12,000 " 40% " " 3,000</p> <p>4,160 " 15,000 " 45% " " 10,000</p> <p>8,660 " 25,000 " 50% " " 15,000</p> <p>16,160 " 40,000 " 55% " " 20,000</p> <p>27,160 " 60,000 " 60% " " 30,000</p> <p>45,160 " 90,000 " 65% " " 35,000</p> <p>67,910 " 125,000 " 70% " " 100,000</p> <p>137,910 " 225,000 " 75% " " 175,000</p> <p>269,160 " 400,000 " 80% " " remainder</p>	<p>Main exemptions and deductions from total income to arrive at "taxable income":</p> <p>For single status ..... \$1,000</p> <p>For married status ..... 2,000</p> <p>For each dependent child under 16 years of age ..... 3,000</p> <p>For each other dependant (as defined by law and including dependent children over 21 years of age if they are attending university) ..... 5,000</p> <p>Taxpayer over 65 years of age an additional ..... 5,000</p> <p>Charitable donations - up to 10% of income</p> <p>Medical expenses<sup>1</sup> in excess of 3% of income.</p> <p>In lieu of claiming deductions for charitable donations, medical expenses, trade union dues and professional membership dues individual may instead claim a standard deduction of \$100 and file no receipts.</p> <p>The federal income tax liability of an individual who is a resident of a province is abated by 16%.</p> <p>Also see note under corporation income tax</p>
			Investment income from sources outside Canada.	an additional tax of 4%	<p>Deductions from total investment income: \$2,400 or the total of personal exemption whichever is greater plus allowable charitable donations and medical expenses.</p> <p>Excludes rental income from real property.</p>
Income of corporations			Taxable income of corporations resident in Canada or doing business in Canada.	<p>(a) 21% (including O.A.S. tax of 3%)<sup>1</sup> of the amount taxable, if the amount taxable does not exceed \$35,000 and</p> <p>(b) \$7,350 plus 50% of the amount by which the amount taxable exceeds \$35,000.</p>	<p>Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in any province except Quebec.<sup>2</sup> This credit is 10% in the Province of Quebec where arrangements exist for the replacement of federal grants to universities by additional provincial grants. Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.</p>
Income of non-residents			Withholding tax on interest, dividends, rents and royalties paid to a non-resident.	15%	<p>Exemptions:</p> <p>Interest on Government of Canada bonds issued on or before December 20, 1960.</p> <p>Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency, issued on or before December 20, 1960.</p> <p>Income covered by terms of a tax treaty such as that with the United Kingdom</p>
			Profits of non-resident corporations carrying on business in Canada.	15%	<p>Deductions from taxable income earned in Canada:</p> <p>Federal and provincial income taxes, allowance in respect of net increases in capital investment in property in Canada</p>
Gifts to and from individuals	Income Tax Act (Part IV)		Aggregate taxable value of gifts.	Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000.	<p>A gift of \$1,000 or less to any one person and a gift to a charitable organization of Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transfer between husband and wife or from parent to child.</p>

See footnotes at end of table.

## I. Government of Canada — Continued

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estates	Estate Tax Act	S. 1958, c. 29	Aggregate taxable value of estate of a person dying domiciled in Canada.	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$ 500 on \$ 5,000 plus 12% on next \$ 5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 6,200 " 40,000 " 20% " " 20,000 10,200 " 60,000 " 22% " " 40,000 19,000 " 100,000 " 24% " " 50,000 31,000 " 150,000 " 26% " " 50,000 44,000 " 200,000 " 28% " " 75,000 65,000 " 275,000 " 30% " " 75,000 87,000 " 350,000 " 32% " " 100,000 119,500 " 450,000 " 34% " " 100,000 153,500 " 550,000 " 36% " " 100,000 189,500 " 650,000 " 38% " " 100,000 227,500 " 750,000 " 40% " " 100,000 267,500 " 850,000 " 42% " " 100,000 309,500 " 950,000 " 44% " " 150,000 375,500 " 1,100,000 " 46% " " 200,000 467,500 " 1,300,000 " 48% " " 250,000 587,500 " 1,550,000 " 50% " " 250,000 712,500 " 1,800,000 " 52% " " 200,000 816,500 " 2,000,000 " 54% " remainder	Estates whose aggregate net value do not exceed \$50,000 are not taxable. Main exemptions and deductions: Bona fide debts, reasonable funeral expenses and probate fees. Gifts to charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death. Deductions in respect of: (a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child—\$60,000; (b) a deceased person other than one described in (a)—\$40,000; (c) each dependent child of a deceased person described in (a)—\$10,000; (d) each dependent child of a deceased person not survived by a spouse—\$15,000. A tax abatement of 50% of the federal estate tax otherwise payable in respect of property situated in a province which levies its own succession duties.
Assets in Canada of foreign-domiciled decedents.	Estate Tax Act (Part II)		Aggregate value of property situated in Canada of a person dying domiciled outside of Canada.	15%	Property whose aggregate value does not exceed \$5,000 is not taxable. <sup>3</sup> Main exemptions and deductions: Debts specifically chargeable to the property. A tax abatement of 50% of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid.
Imported goods	Customs Tariff	R.S. 1952, c. 60 as amended	Mainly ad valorem <sup>4</sup> with some specific rates.	Three main sets of rates: British preferential (lowest) Most — favoured — nation — under special agreements with various countries General—apply to all other imports	Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.
General Sales	Excise Tax Act	R.S. 1952, c. 100 as amended	Manufacturer's selling price or duty paid value of imports — ad valorem. <sup>4</sup>	11% (Including Old Age Security Tax of 3%)	Exemptions include: Equipment used directly in process of manufacture or production. Most building materials, foodstuffs and fuels. Most products of farms, forests, fisheries and mines. Materials used by public hospitals. Books, magazines, newspapers and materials used in their production. Certain items purchased by municipalities.
Excises on special goods <sup>5</sup>	Excise Tax Act				
Gramophones and T.V. sets Refrigerators, T.V., and gramophones Jewellery, clocks, watches Perfumes and cosmetics Playing cards Tobacco and smokers' accessories <sup>6</sup> Cigarettes Cigars Matchboxes Lighters Pipes, cigarette holders, etc. Tobacco—manufactured Wines of all kinds containing 7% or less of absolute alcohol by volume Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits Champagne and sparkling wines Insurance companies: British or foreign companies			per unit ad valorem per unit  ad valorem ad valorem per pack  per 5 ad valorem ad valorem per unit  ad valorem per pound  per gallon  per gallon per gallon net premium	greater of \$2.00 or 15% ad valorem 15% greater of 10¢ or 15% ad valorem  10% 10% 20¢  2½¢ 15% 10% greater of 10¢ or 10% ad valorem  10% 80¢  25¢  50¢ \$2.50 10%	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.  

## PRINCIPAL TAXES AND RATES

## I. Government of Canada — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Sales of special goods <sup>5</sup> —Concluded: Electric Companies			net kilowatt hour of electrical energy exported	3/100 of 1¢	
Tobacco <sup>6</sup> — on domestic production: Manufactured tobacco excluding cigarettes	Excise Act	R.S. 1952, c. 99 as amended	per pound	35¢	Not levied on imports, but the customs tariff on these products is set at a rate to take into account the duties levied on domestic products.
Cigarettes weighing not more than 3 lbs. per 1,000			per 1,000	\$4.00	
Cigarettes weighing more than 3 lbs. per 1,000			per 1,000	\$5.00	These duties do not apply to denatured alcohol used in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of vinegar, to certain spirits used to treat domestic wine, and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax. Customs duties on imports are set to take into account the duties levied on domestic production.
Cigars			per 1,000	\$2.00	
Canadian raw leaf tobacco when sold for consumption			per pound	10¢	
Alcoholic products: Domestic potable spirits on the strength of proof distilled in Canada			per gallon	\$13.00	
Non-potable spirits used in the manufacture of: Medicines, extracts, pharmaceutical preparations, etc.			per gallon	\$1.50	
Approved chemical compositions			per gallon	15¢	
Spirits sold to druggists and used in preparation of prescriptions			per gallon	\$1.50	
Imported spirits taken into bonded manufacture, in addition to other duties			per gallon	30¢	
Canadian brandy			per gallon	\$11.00	
Beer			per gallon	38¢	

<sup>1</sup> See commentary, page 3 for further information.<sup>2</sup> See commentary, page 4, Section II, re Federal-Provincial Fiscal Arrangement.<sup>3</sup> Under the terms of the Canada—United States Estate Tax Convention the amount is \$15,000, retroactive to January 1, 1959.<sup>4</sup> An "ad valorem" tax is levied as a percentage of the value of the goods, which, for tax purposes, includes customs duties in respect of imported goods and excise duties in the case of tobacco and alcoholic products manufactured in Canada. Where an article is subject to the general sales tax and to the special excise tax, both taxes apply separately to the same value.<sup>5</sup> In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.<sup>6</sup> Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes — \$9.00 per thousand (or 18¢ per pack of 20 cigarettes) plus the 11% sales tax at the manufacturer's level.

Manufactured tobacco — \$1.15 per pound plus the 11% sales tax at the manufacturer's level.

## II. Provincial Governments

TABLE 1. Newfoundland

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	R.S. 1952, c. 41 S. 1954, c. 68 S. 1960, c. 64	retail price	5%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside Province, food, meals priced at 17¢ or less and sales less than 17¢.
Amusements	Cancer Control Tax Act	S. 1953, c. 40	admission per person 16 years and over	5¢	Church and school functions exempt.
Motor fuel	Gasoline Tax Act	R.S. 1952, c. 38 S. 1955, c. 58 S. 1958, c. 44 S. 1960, c. 63 S. 1961, c. 52	per gallon	19¢	Exemptions are allowed for use in operation of vessels (non-pleasure), plants for curing or processing or preparation of fish or fish products, sawmills, household light plants, power saws and tractors used in logging or agricultural purposes, government departments, municipalities, aircraft, industrial plants for exploration and development of natural resources and export from Province.
Insurance	The Insurance Companies Tax Act	S. 1957, c. 76	premium income	2%	Exemption for marine insurance and annuity contracts.
Fire insurance	Insurance Premium (Tax) Act	R.S. 1952, c. 39	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	R.S. 1952, c. 43	net income	Iron — 20% Other — 5%	
Private passenger vehicle licence	Highway Traffic Act	R.S. 1952, c. 94	flat rate	\$18.00	Reduced rates apply later in year.
Income of individuals	Income Tax Act, 1961	S. 1961, 2nd session c. 1	operator tax otherwise payable by individuals under the Income tax Act (Canada)	\$3.00 16%	Expiry date March 31. The Federal Act provides for abatement of tax otherwise payable by individuals under that Act of the same rate referred to "Rate" column, and for an abatement of 1% of the federal corporate income tax of 9% of taxable income. Both individual and corporation come taxes will be collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	



## II. Provincial Governments — Continued

TABLE 2. Prince Edward Island

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	S. 1952, c. 3 as amended	admission price	31¢ to 40¢ ..... 2¢ 41¢ " 45¢ ..... 3¢ 46¢ " 60¢ ..... 5¢ 61¢ " 75¢ ..... 7¢ 76¢ " \$1.00 ..... 10¢ over \$1.00 .... 5¢ extra for each additional 50¢ or fraction thereof	Admissions up to 30¢ exempt.
Fuel	Gasoline Tax Act	S. 1961, c. 13 as amended	pari-mutuel betting pool per gallon	5% 16¢	Aviation fuel and the fuel used in offshore fishing fleet exempted. Effective April 1, 1962 holders of valid permits issued by treasurer may purchase marked gasoline and/or diesel fuel tax free.
Tobacco	Health Tax Act	R.S. 1951, c. 71 as amended	retail selling price	¼ of 1¢ per cigarette 1¢ on cigars 6¢ to 19¢ 2¢ on cigars 20¢ to 29¢ 3¢ on cigars 30¢ or over 10% on other tobacco	
Alcoholic beverages	"	"	price of all purchases from government liquor stores	10%	
Motor vehicle licence	Highway Traffic Act	R.S. 1951, c. 73	per 100 lb.	50¢	\$2 extra for licence plates and certificate. Minimum total \$12.00 Reduced rates apply later in year.
Insurance	The Premium Tax Act	S. 1957, c.c. 27, 28	operator premium income	\$1.00 2%	
Health Insurance	Hospital and Diagnostic Services Insurance Act	S. 1959, c. 17	monthly premium	\$2.00—single \$4.00—family	
General sales	Revenue Tax Act	S. 1960, c. 36 S. 1961, c. 33	retail selling price generally, but in some instances at consumer cost	4%	Exemptions are given to foodstuffs, fuel, farm machinery and equipment, farm livestock, fishing boats and apparatus, orthopedic appliances, hearing aids, dental and optical appliances, machinery apparatus and raw materials used directly in the production of articles for sale, agriculture feeds, fruit trees, fertilizers, goods for consumption outside of the Province, meals priced at \$1.00 or less, magazine and newspaper subscriptions, children's clothing and children's footwear, aircraft, cigarettes, tobacco, school supplies, and all purchases under 25 cents; certain equipment purchased by municipalities for roads, sewerage, drainage and fire-fighting; also books, articles used in the practice of religion, certain exemptions re capital outlay purchases by schools, colleges and universities.
Income of individuals	Income Tax Act, 1961	S. 1961; 2nd session c. 1	tax otherwise payable by individuals under the Income Tax Act (Canada)	16%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes will be collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

TABLE 3. Nova Scotia

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	R.S. 1954, c. 288	admission price pari-mutuel betting pool	Over 30¢ 5.2% to 10% 11%	If tax is remitted within 7 days the Race Association may deduct 8% commission on first \$400,000 wagered and 6½% on amounts wagered in excess of \$400,000. Unenclosed tracks may deduct 5% from amounts wagered.
Fuel	Gasoline Tax Act	R.S. 1954, c. 109 S. 1955, c. 26	per gallon	19¢	Exemptions to fishing boats, farm services, ferry and coastal boats, vehicles and equipment used solely for city and town purposes.
Insurance	Fire Prevention Act	R.S. 1954, c. 101	premium income	Not to exceed ¼ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	S. 1957, c. 4	premium income	2%	Exemption for marine insurance and annuity contracts.
Motor vehicle licence	Motor Vehicle Act	R.S. 1954, c. 184	per 100 lb. operator	61¢ to 72¢ \$1.00	Expiry date March 31, Minimum licence \$11.00
Distance phone calls	Corporations Tax Act	R.S. 1954, c. 57	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.

## II. Provincial Governments — Continued

TABLE 3. Nova Scotia — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Mining operations	Gypsum Mining Income Tax Act	R.S. 1954, c. 114	Earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act <sup>1</sup>	S. 1958, c. 4 as amended	purchase price	$\frac{1}{10}$ of 1¢ per cigarette 5% on all other forms	General sales exemptions include foods, line, fuel and electricity, motor vehicles, meals priced at \$1.00 or less, children's and a number of other consumer goods, machinery, equipment and materials used in agriculture, fishing, mining, construction, manufacturing, tangible property purchased by a municipality or agency thereof.
Spirituous liquors	"	"	purchase price	5%	
General sales	"	"	purchase price	5% — purchases over 15¢	
Income of individuals	Income Tax Act	Bill No. 86 1962	tax otherwise payable by individuals under the Income Tax Act (Canada)	16%	The Federal Act provides for abatement of tax otherwise payable by individuals under that Act of the same rate referred to in "E" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income will be collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

<sup>1</sup> Taxes levied under this Act are used in providing hospital insurance for residents of the Province.

TABLE 4. New Brunswick

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	R.S. 1952, c. 213 S. 1954, c. 78 S. 1956, c. 61	retail price	3%	Exemptions are given to fuel, agricultural and seeds, orthopaedic appliances, produce, machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated into goods for sale, purchases of foods, drugs, machinery and implements for fishing and farming, children's clothing, foot books, school supplies, tobacco, goods for consumption outside the province, purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	R.S. 1952, c. 228	admission price pari-mutuel betting pool	11% (average) 5%	
Motor fuel Diesel fuel	Gasoline Sales Tax Act	S. 1954, c. 42 as amended	per gallon " "	18¢ 23¢	
Tobacco	Tobacco Tax Act	R.S. 1952, c. 231 S. 1954, c. 84	retail selling price	$\frac{1}{10}$ of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢ 2¢ per cigar priced from 20¢ to 29¢; 3¢ per cigar priced at 30¢ or over. 10% of retail price of all other tobacco.	Exemptions to fishermen, farmers and others in motor vehicles on public highways except in repair and construction of bridges and roads.
Fire insurance	Fire Prevention Act	R.S. 1952, c. 86	premium income	$\frac{1}{10}$ of 1%	
Insurance	Premium Tax Act	S. 1957, c. 14	premium income	2%	
Private passenger vehicle licence	Motor Vehicle Act	S. 1955, c. 13	weight	Not more than 1,625 lbs. — \$12.00 More than 1,625 lbs. up to 1,875 lbs. — \$12.50 For every 250 lbs. increase in weight above 1,875 lbs. an additional amount of \$1.50 up to category 4,875 lbs. — 5,000 lbs. and over — \$32.00 \$4.00	Reduced rates apply later in the year. Expiry date Dec. 31
Mining operations	Mining Income Tax Act	S. 1954, c. 10 S. 1955, c. 27	operator profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	Licence good for 2 years
Income of individuals	Income Tax Act, 1961	S. 1961; 2nd session c. 2	tax otherwise payable by individuals under the Income Tax Act (Canada)	16%	The Federal Act provides for abatement of tax otherwise payable by individuals under that Act of the same rate referred to in "E" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income will be collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

## II. Provincial Governments — Continued

TABLE 5. Quebec

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
al sales	Retail Sales Tax Act	R.S. 1941, c. 88 as amended	retail price	4%	See municipal section also. Exemptions are allowed on foodstuffs, children's clothing and footwear, farm implements and tools, fishing apparatus, gasoline, kerosene and fuel oil, drugs, beer, tobacco, sales to Federal and Provincial Governments, sales for consumption outside the Province and all sales of 10¢ or less.
ements	Amusement Tax Act	R.S. 1941, c. 85	admission price	Other than cinemas — 12.5% Cinemas: Over \$1.00 — 12.5% Not over \$1.00 — 10%	The tax on the admission price is at the rate of 10% and is divided on a 50/50 basis between the Province and the municipality. In addition the Province levies a surtax equal to 25% of the tax imposed on the admission price but for cinemas this surtax applies only on admission prices over \$1.00. Municipalities retain 2% of the surtax, to indemnify it for its costs.
meetings	License Act	R.S. 1941, c. 76	pari-mutuel betting pool	5.5% and up	
fuel	Gasoline Tax Act	R.S. 1941, c. 83 S. 1950-51, c. 15 as amended	per gallon	gasoline 13¢ diesel fuel 18½¢	Refunds are allowed for the operation of farm tractors, fishing boats, stationary engines, manufacturing processes, fire pumps and aerial navigation.
cco	Tobacco Tax Act	R.S. 1941, c. 87 S. 1955-56, c. 52	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	¼¢ per cigarette 10% 10%	No tax on leaf tobacco.
	Hospital Duty Act	R.S. 1941, c. 89 S. 1944, c. 21	levied on meals costing over \$1.00, and on alcoholic beverages	5%	
ssion duties	Quebec Succession Duties Act	R.S. 1941, c. 80 S. 1943, c. 18 S. 1952-53, c. 45	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 1.4% to 15% 4% " 20% 10% " 30% On individuals share in estate 1% to 10% 1% " 10% 2% " 5%	Exemptions: Direct Line — basic exemption of \$10,000 if aggregate value of estate less than \$50,000. Each child in the first degree under 25 years of age \$1,500. Collateral Line — aggregate value of estate not exceeding \$1,000; aggregate value passing to one and the same person not exceeding \$1,000.
transfer	Property Transfer Duty Act	R.S. 1941, c. 79	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts.
ity transfer	Security Transfer Tax Act	R.S. 1941, c. 78 S. 1944, c. 19	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 ½¢ or 1¢ per share " \$ 1 to \$ 5 ¼¢ " " " 5 " 25 1¢ " " " 25 " 50 2¢ " " " 50 " 75 3¢ " " " 75 " 150 4¢ " " " over \$150 4¢ " " plus ½¢ of 1% of value in excess of \$150	Securities issued by a municipal corporation or a school board and securities guaranteed as to principal and interest by the government of Canada or by the government of a province of Canada or by a municipal corporation or school board in Quebec is exempt as of March 1, 1960.
insurance	Fire Prevention Act	R.S. 1941, c. 151	premium income	¼ of 1%	
orations	Corporation Tax Act	S. 1947, c. 33 S. 1956-57, c. 19 S. 1959-60, c. 11 S. 1960-61, c. 42	income paid up capital place of business	12% ½ of 1% \$20 to \$50	There are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including insurance, loan, navigation, telegraph, telephone, railway, gas and electric, gasoline, liquor, brewery and tobacco companies.
g operations	Quebec Mining Act	R.S. 1941, c. 196	net profit	4% on amount over \$ 10,000 to \$1,000,000 5% " " " 1,000,000 " 2,000,000 6% " " " 2,000,000 " 3,000,000 7% " " " 3,000,000	
te passenger vehicle licence	Motor Vehicle Act	R.S. 1941, c. 142	per 100 lb. operator	70¢ \$2.50	\$1 extra for licence plates. Expiry date Feb. 28.



## II. Provincial Governments — Continued

TABLE 5. Quebec — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Individuals	Provincial Income Tax Act	S. 1953-54, c. 17 S. 1954-55, c. 15, 17 S. 1956-57, c. 20 S. 1957-58, c. 25 S. 1958-59, c. 31 S. 1959-60, c. 89 S. 1960-61, c. 41	taxable income	2.5% on first \$1,000 of taxable income \$ 25 on \$ 1,000 plus 2.8% on next \$ 1,000 53 " 2,000 " 3.2% " " 2,000 117 " 4,000 " 3.6% " " 2,000 189 " 6,000 " 4.3% " " 2,000 275 " 8,000 " 5.0% " " 2,000 375 " 10,000 " 5.8% " " 2,000 491 " 12,000 " 6.6% " " 3,000 689 " 15,000 " 7.5% " " 10,000 1,439 " 25,000 " 8.3% " " 15,000 2,684 " 40,000 " 9.1% " " 20,000 4,504 " 60,000 " 9.9% " " 30,000 7,474 " 90,000 " 10.8% " " 35,000 11,254 " 125,000 " 11.6% " " 100,000 22,854 " 225,000 " 12.4% " " 175,000 44,554 " 400,000 " 13.2% on remainder	Exemptions and deductions from taxable income to arrive at "taxable income": For single status ..... \$1, For married status ..... 2, For each dependent child qualified for family allowance ..... For each other dependant including children not qualified for family allowance and those over 21 years attending university full time ..... For deductions re charitable donations, medical expenses, etc. government of Canada, R.S. 1960, c. 148, sec. 27.
			investment income	½ of 1%	Exigible on investment income originating outside Canada in excess of \$2,400 or total of personal exemptions.

TABLE 6. Ontario

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Hospitals Tax Act	R.S. 1960, c. 178	admission price	on admissions over 57¢ to 92¢ — 4¢ to 8¢ " " " 92¢ — 10%	Tickets up to 56¢ exempt; also admissions under 76¢ other than drive-in theatres in municipalities having population less than 10,000.
Race-meetings	Race Tracks Tax Act	R.S. 1960, c. 341	pari-mutuel betting pool	6%	
Motor fuel	Gasoline Tax Act	R.S. 1960, c. 162	per gallon	13¢	Farmers and commercial fishermen receive full refund, others receive refund at 11¢ per gallon, on gasoline used other than for motor vehicles on highways.
Diesel fuel	Motor Vehicle Fuel Tax Act	R.S. 1960, c. 248	per gallon	18½¢	
Succession duties	Succession Duty Act	R.S. 1960, c. 386 S. 1960-61, c. 95	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 2½% to 14%  6% to 17%  7½% to 35%  On individuals share in estate 1½% to 15% (where share exceeds \$50,000) 2½% to 13% (where share exceeds \$10,000)	Exemptions: Direct line — aggregate value of property less than \$50,000. Collateral line — aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000. Strangers — aggregate value of property less than \$5,000. Total tax for direct line subject to a surtax of 15%. Total tax for collateral line subject to a surtax of 20%. Total tax for strangers subject to a surtax of 25%. Dependants — Exemptions not based on aggregate value but on value of deductible benefits to wife, infirm husband with dependent child and dependent children. Collective exemption — value of deductible benefits to all dependants less than: (a) \$60,000 in case of wife or qualifying infirm husband and \$10,000 for each dependent child where qualifying spouse survives. (b) \$15,000 for each dependent child where no spouse survives. Individual exemption — value of deductible benefits to dependant less than: (a) \$60,000 in case of wife or qualifying infirm husband. (b) \$10,000 in case of child where qualifying spouse survives. (c) \$15,000 in case of child where no spouse survives.

## II. Provincial Governments — Continued

TABLE 6. Ontario — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Land transfer	Land Transfer Tax Act	R.S. 1960, c. 205	purchase price	$\frac{1}{2}$ of 1%	
Security transfer	Security Transfer Tax Act	R.S. 1960, c. 364	Sale price of securities transferred	<p>Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value</p> <p>Shares sold, transferred or assigned:</p> <p>Value under \$1 — <math>\frac{1}{10}</math> of 1% of value</p> <p>" \$ 1 to \$ 5 — <math>\frac{1}{4}</math>¢ per share</p> <p>" 5 " 25 — 1¢ " "</p> <p>" 25 " 50 — 2¢ " "</p> <p>" 50 " 75 — 3¢ " "</p> <p>" 75 " 150 — 4¢ " "</p> <p>" over \$150 — 4¢ per share plus <math>\frac{1}{10}</math> of 1% of value in excess of \$150</p>	
Hospital insurance	Hospital Services Commission Act	R.S. 1960, c. 176	monthly premium	Single \$2.10; family \$4.20	
Fire insurance	Fire Marshals Act	R.S. 1960, c. 148 S. 1960-61, c. 29	premium income	Not in excess of 1%	Rate set by Lieutenant-Governor in Council.
Corporations	Corporations Tax Act, 1957	R.S. 1960, c. 73 S. 1960-61, c. 14	Income paid-up capital place of business	<p>11%</p> <p><math>\frac{1}{10}</math> of 1%*</p> <p>\$20 to \$50*</p>	<p>These are the general rates. There are certain classes of companies whose rates and/or bases of tax vary from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to 2% tax based on premium income, but are not taxed on paid-up capital and places of business.</p> <p>*Payable only to extent that these taxes exceed a tax based on income.</p>
Mining operations	Mining Tax Act	R.S. 1960, c. 242	net profit	<p>6% — \$10,000 to \$1,000,000</p> <p>11% — over \$1,000,000 to \$5,000,000</p> <p>12% — over \$5,000,000</p>	
Logging operations	Logging Tax Act	R.S. 1960, c. 224	net profit	9% on amount in excess of \$10,000	
Private passenger vehicle licence	Highway Traffic Act	R.S. 1960, c. 172 S. 1960-61, c. 34	horsepower	<p>4 cyl. — 1933 and previous years \$ 8.00</p> <p>up to and incl. 35 h.p. .... 15.00</p> <p>over 35 h.p. to 45 h.p. .... 20.00</p> <p>over 45 h.p. .... 25.00</p>	Expiry date Dec. 31.
			operator	\$1.00	
Retail sales	Retail Sales Tax Act	S. 1960-61, c. 91	retail price	3%	<p>Exemptions include:</p> <p>Food products including insulin and vitamins, meals at \$1.50 and under, gasoline, diesel fuel, fuel oil, coal, coke, wood, gas, electricity, farm implements, farm supplies, agricultural products, boats and other fishing apparatus, prescription drugs and optical appliances, artificial limbs, hearing aids, dentures, railway rolling stock, children's clothing and footwear, school books, religious and educational publications, classroom supplies, newspapers, subscription magazines, draft beer, long distance telephone charges and sales for delivery outside the province.</p> <p>Regulations are authorized to provide for rebates to municipal corporations or a local board thereof in respect of certain purchases.</p>
Income of individuals	The Income Tax Act, 1961-62	S. 1961-62, c. 00	tax otherwise payable by individual under the Income Tax Act (Canada)	16%	The Federal Act provides for abatement of the tax otherwise payable under that Act of the same rate referred to in the "Rate" column. Ontario has a collection agreement whereby Canada collects taxes from Ontario residents on behalf of Ontario.

## II. Provincial Governments — Continued

TABLE 7. Manitoba

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Tax Act	R.S. 1954, c. 4 S. 1958, c. 2 S. 1962	admission price pari-mutuel betting pool	61¢ to 64¢—1¢, 65¢ to 67¢—2¢, 68¢ to 70¢—3¢, 71¢ to \$1.00—5% over \$1.00—10% 10%	Exemptions are allowed for admission prices of 60¢ or less.
Motor fuel	Gasoline Tax Act	S. 1955, c. 24 S. 1961, c. 19	per gallon	14¢	Exemptions are allowed for the operation of agricultural machinery, operation of fire apparatus in municipalities, trapping, fishing and prospecting. Partial exemptions on propelling aircraft, non-commercial motor boats and canoes.
	The Motive Fuel Users Act <sup>1</sup>	R.S. 1954, c. 172 S. 1961, c. 39	per gallon	17¢	Total exemption for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery; partial exemption as set out in the Act.
Hospital insurance	Hospital Services Insurance Act	S. 1958, c. 24	monthly premium	Single \$2.00; family \$4.00	
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	$\frac{1}{2}$ of 1%	
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 32	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Royalty and Tax Act	R.S. 1954, c. 169	net profit	8%	This tax is imposed on income in excess of \$10,000. During first year of production the tax is 6% and during second year 7%.
	Mineral Taxation Act	R.S. 1954, c. 19	assessed value of crude oil	8 mills	In, on, or under land in a designated producing area.
Private passenger vehicle licence	Highway Traffic Act	R.S. 1954, c. 112	wheel base	Wheel base not exceeding 100"—\$9.00. For each additional 5 inches or portion thereof—\$2.50. Exceeding 100" and not exceeding 110" but manufactured 7 years previous to January 1st of current year—\$9.00. Exceeding 110" and not exceeding 130" but manufactured previous to January 1932—\$9.00.	Reduced rates apply later in year. Expiry date Feb. 28.
			operator	\$2.00	Licence good for two years.
Income of individuals	Income Tax Act (Manitoba) 1962	S. 1961, 2nd session c. 1	tax otherwise payable by individual under the Income Tax Act (Canada)	22%	The Federal Act provides for abatement of 16% of tax otherwise payable by individuals under that Act for taxation year 1962. This portion plus an additional 6% imposed by the Province for hospital services, will be collected by the federal government for the Province. The same collection arrangement exists for the 9% abatement of the federal corporation income tax rates, and the extra 1% imposed by the Province for hospital services.
Income of corporations	"	"	taxable income	10%	

<sup>1</sup> "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.

TABLE 8. Saskatchewan

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Health Tax Act	R.S. 1953, c. 61 S. 1959, c. 26 S. 1961, 2nd session c. 3	retail price rent of tangible personal property	5% 5%	Exemptions are allowed on food and drink (non-spirituous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.
Race-meetings	Horse Racing Regulation Act	R.S. 1953, c. 349	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	R.S. 1953, c. 62	per gallon	Gasoline 14¢ Diesel fuel 17¢	Exemptions are allowed for farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.



## II. Provincial Governments — Continued

TABLE 8. Saskatchewan — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments exemptions, etc.
Capital insurance	Health Services Act	R.S. 1953, c. 231	annual personal or family charge	Single — \$24.00 Family — \$48.00	
Insurance	Fire Prevention Act	S. 1954, c. 85 S. 1957, c. 92	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	S. 1957, c. 23	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mineral Resources Act	S. 1959, c. 84	net profit	12½ per cent	A royalty free period for new mines of three years or until a net operating profit of \$2,000,000.00 has been realized whichever comes first. Also an allowance to provide for a return on investment in processing assets is made when calculating net profit from operations. Applies to Hard rock mines and Helium agreements.
Motor passenger vehicle licence	Vehicles Act	R.S. 1953, c. 344	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not 120" — 15.00 " " 120" — 20.00	Expiry date March 31.
			operator	\$1.00	
Income of individuals	Income Tax Act, 1961	S. 1961, 2nd session c. 2	tax otherwise payable by individual under the Income Tax Act (Canada)	22%	The Federal Act provides for abatement of 16% of tax otherwise payable by individuals under that Act for taxation year 1962. This portion plus an additional 6% imposed by the Province will be collected by the federal government for the Province.
Income of corporations	"	"	taxable income	10%	The same collection arrangement exists in respect of the 9% abatement of the federal corporation income tax rates and the extra 1% tax imposed by the Province.

TABLE 9. Alberta

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	R.S. 1955, c. 13	pari-mutuel betting pool	5%	
Motor fuel	Fuel Oil Tax Act	R.S. 1955, c. 125	per gallon	Gasoline 12¢ Diesel fuel 14¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Mining operations	Mineral Taxation Act	R.S. 1955, c. 203	assessed value of all minerals and flat rate per acre of land	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land — not to exceed 5¢ per acre. Minimum 25¢.	
Insurance	Fire Prevention Act	R.S. 1955, c. 115	premium income	½ of 1%	
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 35	premium income	2%	Exemption for marine insurance and annuity contracts.
Motor passenger vehicle licence	Vehicle and Highway Traffic Act	R.S. 1955, c. 356	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " " 120" — 20.00	Reductions apply later in year. Expiry date Mar. 31.
			operator	\$5.00	Licence good for 5 years.
Income of individuals	The Alberta Income Tax Act	S. 1961; 2nd session c. 1	tax otherwise payable by individual under the Income Tax Act (Canada)	16%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes will be collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

## II. Provincial Governments — Continued

TABLE 10. British Columbia

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	R.S. 1960, c. 361 S. 1962, c. 57	retail price	5%	Exemptions are allowed for foodstuffs, motor and heating fuels, farm machinery and supplies, fishing apparatus, drugs, sales to Federal Government, sales for consumption outside of Province, sales less than 15¢, certain children's clothing and footwear, meals priced at \$1.00 or less, and school and religious books. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Amusements	Hospital Construction Aid Tax Act	R.S. 1960, c. 179 S. 1962, c. 26	admission price	5%	Admission prices of 75¢ or less are exempt.
Race-meetings	Pari-mutuel Betting Tax Act	R.S. 1960, c. 274	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	R.S. 1960, c. 162 S. 1961, c. 22	per gallon	13¢ (1¢ on gasoline used in aircraft)	Refund of 12¢ per gallon allowed for operation of logging trucks off highways, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans, amputees and persons permanently confined to a wheel chair. Motor vehicles entering the Province subject to tax on imports in supply tanks exceeding forty gallons.
	Coloured Gasoline Tax Act	R.S. 1960, c. 63	per gallon	1¢	May only be used in ships, boats and other water vehicles, stationary and portable engines and tractors for off highway use; logging trucks used exclusively off highways; railway locomotives, railway cars and track operated motor vehicles; and for non-motor vehicle industrial purpose.
	Motive-fuel Use Tax Act (operative from July 15, 1959)	R.S. 1960, c. 251 S. 1961, c. 40	per gallon	15¢	Operators of commercial motor vehicles using motive-fuel required to pay tax on gallonage used within the Province. Motive-fuel includes diesel fuel, propane, butane. Motive fuel used in farm tractors exempt (subject to Coloured Gasoline Tax Act). Refund of 14¢ per gallon when used off public highways.
Fuel oil	Fuel Oil Tax Act	R.S. 1960, c. 158	per gallon	½¢	
Fire insurance	Fire Marshal Act	R.S. 1960, c. 148	premium income	1%	Determined by the Lieutenant-Governor in Council.
Insurance	Insurance Premiums Tax Act	R.S. 1960, c. 198	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Tax Act	R.S. 1960, c. 247	net income	10% on income derived from mining operations in excess of \$25,000	Exempt new mines from tax for first three years of production.
Logging operations	Logging Tax Act	R.S. 1960, c. 225	net income	10% on income derived from logging operations in excess of \$25,000	
Private passenger vehicle licence	Motor Vehicle Act	R.S. 1960, c. 253	net weight	1,500 lbs. or less — \$10.80 1,501 " — 2,000 lbs. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50	Expiry date Feb. 28. Reduced one-twelfth each month to a minimum fee of \$2.00
			registration fee	\$1.00	Non-commercial vehicles.
			operator	\$5.00	Licence good for 5 years.
Income of individuals	Income Tax Act, 1961	Bill No. 14 1962	tax otherwise payable by individual under the Income Tax Act (Canada)	16%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes will be collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

## II. Provincial Governments — Concluded

TABLE 11. Yukon Territory

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions etc.
Alcoholic beverages	Liquor Ordinance	Chapter 67 Revised Ordinances 1958	on each dozen bottles of beer on each bottle of wine on each flask of spirits on each bottle of spirits	10¢ 10¢ 10¢ 25¢	
Amusement	Amusement Tax Ordinance	Chapter 3 Revised Ordinances 1958	price of admission	10%	
Motor vehicle fuel	Motor Vehicle Fuel Tax Ordinance	Chapter 78 Revised Ordinances 1958 as amended	per gallon	7¢	Taxable fuel is restricted to that used in propelling a motor vehicle on a highway. Exempt vehicles include tractor, high lift or power shovel, dragline or backhoe, motor grader etc.
Private passenger vehicle licence	Motor Vehicles Ordinance	Chapter 77 Revised Ordinances 1958	wheel base operator	100" or less — \$12.00 101" to 120" — 15.00 121" and over — 20.00 \$2.00	Reduced rates apply later in the year.

TABLE 12. Northwest Territories

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel gasoline	Fuel Oil Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	3¢	
Fuel oil and diesel oil	Fuel Oil Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	2¢	
Private passenger vehicle licence	Motor Vehicles Ordinance	Revised Ordinances of N.W.T. 1956, as amended	flat rate operator or chauffeur	\$5.00 MacKenzie District, \$2.00 elsewhere \$1.00	
Mining operations royalty tax	Canada Mining Regulations	Territorial Lands Act R.S. 1952, c. 263	value of output	For a fiscal year: (a) Value of output in excess of \$10,000 and up to \$1,000,000 ..... 3% (b) On the excess above \$1,000,000 up to \$5,000,000 ..... 5% (c) On the excess above \$5,000,000 to \$10,000,000 ..... 6% (d) On the excess above \$10,000,000 a proportional increase of one per cent for each additional \$5,000,000. Not to exceed 12%	In computing royalties there is an equitable allowance made for pre-production, mining, milling and operational costs.

## III. Municipal Governments

Summary, by Provinces, of Principal Taxes Levied by Municipalities

Taxes	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	N.W.T.
Real property .....	1	†	†	†	†	†	†	†	†	†	†	†
Personal property .....	2	†	†	†	†	†	†	†	†	†	†	†
Business* .....	†	†	†	†	†	†	†	†	†	†	†	†
Household .....	...	...	...	...	...	...	...	...	...	...	...	...
Occupancy .....	...	...	...	...	...	...	...	...	...	...	...	...
Entertainment .....	...	...	...	...	...	...	...	...	...	...	...	...
Sales .....	7	...	...	...	...	...	...	...	...	...	...	...
Amusement .....	†	...	...	...	11	...	...	†	...	...	...	...
Oil .....	†	†	†	†	3	3	3	3	3	...	...	†

1 Cities of St. John's and Corner Brook and some of the larger towns.

2 Levied on stock-in-trade and known as the Stock Tax.

3 Of limited application.

4 In some instances business licences are applied instead of, or as a supplement to, a business tax.

5 City of Halifax.

6 City of Fredericton.

7 On fuel oil, gasoline and coal sales.

8 Provincial legislation permits municipal corporations to levy sales taxes which, by agreement, are collected by the province and remitted by it to the corporations.

9 On electricity and gas accounts in the city of Winnipeg.

10 On electricity accounts in urban municipalities.

11 Tax levied by the province and shared with the municipalities.

† General application.

... Not applicable.



## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city**1	20%	...	20%	Water tax — various rates	Real property — Rental value Business — Rental value Water — Rental value	Sales tax — 1¢ per gallon of fuel oil sales Amusement tax — 10% of admission price
Prince Edward Island*						
Charlottetown, city	33.5 mills	33.5 mills	33.5 mills	...	Real property — 66⅔% of real value Personal property — 66⅔% of real value Business — Various %'s of real value for different businesses	Education tax — \$25 per year on all males 21 to 60 and \$10 per year on all females 21 to 55 who are earning \$1,200 or over per year
Nova Scotia*						
Halifax Metropolitan Area:						
Halifax, city	Property of a residential character 22.0 mills Property of a Business character 49.6 mills	...	49.6 mills	Occupancy tax 22.0 mills	Real property — Real value Business — 50% of real value Occupancy — 25% of real value if occupancy is for any purpose other than residential or business	Poll tax — All male and female residents over 21 years who are not otherwise assessed and are employed for six months or more and are earning \$1,500 or more per year pay \$20 per year
Dartmouth, town	29.6 mills	29.6 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — All male and female residents 21 to 60 years earning in excess of \$1,000 per year pay \$20 per year
Sydney, city	38.4 mills	38.4 mills	38.4 mills	...	Real property — Real value Personal property — Real value Business — Real value of general equipment — Average value of stock-in-trade	Poll tax — All male and female residents 21 to 60 years unassessed and earning \$1,000 or more per year pay as follows: males — \$20 per year females — \$15 per year If they are assessed the rate is \$6, \$12 or \$16 according to assessment.
Amherst, town	30.5 mills	30.5 mills	30.5 mills	...	Real property — Real value Personal property — 15% of real property Business — 75% of average inventory	Poll tax — All male and female residents 21 to 60 years pay as follows: ratepayers — \$2 to \$15 per year non-ratepayers — \$15 per year
Gloucester, town	121 mills	121 mills	...	...	Real property — 25.7% of real value Personal property — Real value	..
Truro, town	27 mills	27 mills	27 mills	...	Real property — Real value Personal property — 20% of real value Business — Stock-in-trade	Poll tax — All residents 21 to 60 years who are non-property owners and earn in excess of \$1,000 per year pay \$25 per year

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants					Other taxes		
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed			
	Real property	Personal property	Business	Other				
New Brunswick*								
Saint John Metropolitan Area: Saint John, city	67 mills	67 mills	67 mills	...	Real property — Real value Personal property — Real value Business — Real value	Poll tax — \$25 per year for all persons 21 to 65 years except unemployed females		
Lancaster, city	49.2 to 65.4 mills		...	...	Real property — Real value Personal property — Cars and trucks 60% of real value Personal property — Other 75% of real value	Poll tax — All employed persons 21 to 60 years, \$15.10 to \$22.50		
Campbellton, city	39 mills	39 mills	...	...	Real property — Real value Personal property — 40% of real value	Poll tax — All male residents 21 to 60 years pay \$20 per year and all female residents 21 to 60 years who earn a minimum of \$800 per year pay \$20 per year		
Edmundston, city	45.4 mills	45.4 mills	...	...	Real property — 50% of real value Personal property — 50% of real value	Poll tax — All persons 21 to 60 years other than unemployed females pay \$10 per year		
Moncton, city	46.5 mills	46.5 mills	46.5 mills	...	Real property — Real value Personal property — Real value Business — Rental value	Poll tax — All males 20 to 65 years and all employed females 21 to 65 years pay \$25 per year		
Quebec								
Municipality	Real property	Business	Other	Basis of assessed valuations and percentages taxed		Sales	Amusement	Poll
Montreal Metropolitan Area: Montreal, city <sup>2</sup> (May 1, 1962 to April 30, 1963)	Catholic 23.197 mills Protestant and Jewish 25.197 mills neutral 31.697 mills 8% surtax except on school taxes.	General rate 11.125% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches. 8% surtax is imposed on above rates	Water tax — General rate 6% of annual rental value, <sup>3</sup> 8% surtax on water rates	Real property — Real value Business — Rental value		Municipal 2% on retail sales	This tax is levied by province and shared with municipalities.	...
Jacques Cartier, city	Catholic 28 mills Protestant 25 mills	60 mills	Water rate — residential \$30 per year; commercial and industrial metered at different rates. Personal property tax 2.5 mills	Real property — Real value Business — Rental value Personal property — Rental value		Municipal 2% on retail sales	For detail see provincial section	...
LaSalle, city	Catholic 17.4 mills Protestant 20.4 mills neutral 25.9 mills	8½% also special taxes on different businesses	Water rate — \$3 per 1,000 cubic feet, \$25 per year minimum rate	Real property — Real value Business — Rental value Maximum special tax \$60 for businesses where a rental value is not established		Municipal 2% on retail sales		...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Continued							
Montreal Metropolitan Area — Concluded:							
Montreal North, city	Catholic 19 mills Protestant 22 mills neutral 27.5 mills	Catholic 19 mills Protestant 22 mills neutral 27.5 mills	Water rate — ..	Real property — Real value Business — Rental value Water — 50% of rental value	Municipal 2% on retail sales		...
Outremont, city	Catholic St. Viateur parish 20.3 mills Ste. Madeleine parish 18.8 mills Protestant 24.8 mills neutral 30.3 mills	½ of 1% on manufacturers and wholesalers, 8½% on retailers	..	Real property — Real value Business — Assessed valuation of real property for manufacturers and wholesalers, rental value for retailers and others	Municipal 2% on retail sales		...
Pointe Claire, city	Catholic 10 mills Protestant and neutral 10 mills	8%	..	Real property — Real value Business — Rental value	Municipal 2% on retail sales		...
St. Laurent, city	Catholic 14.2 mills Protestant 19.2 mills neutral 24.7 mills	8%	Water metered at different rates	Real property — 75% of real value Business — Rental value	Municipal 2% on retail sales	This tax is levied	...
St. Michel, city	Catholic 17.0 mills Protestant 20.0 mills neutral 25.5 mills	5%	Water rate — 8% for industry and 3½% for residential	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales	by province and shared with municipalities.	...
Verdun, city	Catholic 22.2 mills Protestant 20.7 mills neutral 26.2 mills	11%	Water rate — 7%	Real property — 75% of real value Business — 75% of rental value Water — 75% of rental value	Municipal 2% on retail sales		...
Westmount, city	Catholic 30.2 mills Protestant and Jewish 32.2 mills neutral 37.7 mills (Includes special rate of .9 mills on land values only)	8½%	Water rate — 6%	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales	For detail see provincial section	...
Mount Royal, town	Catholic 26.5 mills Protestant 34 mills neutral 39.5 mills	8½%	..	Real property — Real value Business — Rental value	Municipal 2% on retail sales		...
Quebec Metropolitan Area:							
Quebec, city (May 1, 1962 to April 30, 1963)	Catholic 24.3 mills Protestant .. neutral 27.4 mills (Includes special rate of 1.2 mills)	18%	Water rate — 72¢ per \$100	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Levis, city (May 1, 1962 to April 30, 1963)	14.5 mills	...	Water rate — \$25 per dwelling also a rate of 35¢ per \$100	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec—Concluded							
Putim, city	Catholic Protestant and neutral 39 mills	Licences and 5.5 mills	Personal property tax 39 mills Water rate— \$24 per year Garbage \$12 per year	Real property —40% of real value Business — Real value of stock-in-trade Personal property—40% of real value of machinery and equip- ment	Municipal 2% on retail sales		..
by, city	Catholic 32.6 mills Protestant 27.6 mills neutral 32.6 mills	6%	..	Real property—60% of real value Business — Rental value	Municipal 2% on retail sales		All males 21 to 65 years pay \$5 per year
city May 1, 1962 to April 30, 1963	Catholic 55.7 mills Protestant 53.7 mills	5 mills	Water rate— 5 mills	Land —40% of real value Buildings, etc.—40% of real value Business —Stock-in-trade Water —40% of real value	Municipal 2% on liquor sales only		...
uiere, city	42.9 mills	Licences also ¾ of 1%	..	Real property—50% of real value Business — Real value of stock-in-trade	Municipal 2% on retail sales	This tax is levied by province and shared with municipalities. For detail see provincial section	Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$50 per year
n, city	Catholic 32 mills Protestant 22 mills	Licences	Water metered at 90¢ per 1,000 gal. Personal property tax— 12 mills	Real property —75% of real value Personal property—75% of real value	Municipal 2% on retail sales		...
Yacinthe, city	Catholic 29.0 mills Protestant 26.5 mills	7½%	Water rate— 8% or 6 mills for single dwellings Sewer rates 2% annual rental value for each tenant	Real property—Real value Business — Rental value Water — Rental value — Real value	Municipal 2% on retail sales		...
erome, city	Catholic and Protestant 26.3 mills	Licences	Water rate— owner \$12 plus 3 mills on real value tenants \$12 plus 5 mills on real value Garbage rate— business prop- erty \$14.40 per year. Private dwellings \$7.20 per year	Real property—Real value	Municipal 2% on retail sales		...
uberry-de-Valley- eld, city	Catholic 40 mills Protestant and neutral 36 mills	4%	Water rate— 7%	Real property—60% of real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
winigan, city	Catholic and Protestant 50.5 mills	Various rates for different businesses	..	Real property—30% to 40% of real value Business — Rental value	...		...
rbrooke, city	Catholic 28 mills Protestant 24 mills neutral 28 mills	70 mills	Rental tax— 50 mills Water metered	Real property—75% of real value Business —75% of real value Rental tax — Rental value	Municipal 2% on retail sales		\$5 on individuals not otherwise assessed

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed— real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario*				
Toronto Metropolitan Area:				
Toronto, city	Public school 61.9 mills Separate school 61.9 mills	Public school 68.25 mills Separate school 68.25 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 51.80 mills Separate school 53.25 mills	Public school 57.41 mills Separate school 59.06 mills	Real property—Real value (partial re-assess- ment for 1962) Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 42.69 mills Separate school 45.61 mills	Public school 47.38 mills Separate school 51.55 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Long Branch, village	Public school 52.20 mills Separate school 55.03 mills	Public school 57.49 mills Separate school 60.62 mills	Real property—Real value Business — Floor space occupied	...
Mimico, town	Public school 50 mills Separate school 50 mills	Public school 55.42 mills Separate school 55.42 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 48.73 mills Separate school 51.94 mills	Public school 53.17 mills Separate school 56.73 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Swansea, village	Public school 49.22 mills Separate school 52.61 mills	Public school 54.52 mills Separate school 58.29 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Weston, town	Public school 53.5 mills Separate school 56.71 mills	Public school 58.84 mills Separate school 62.42 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 50.63 mills Separate school 52.26 mills	Public school 56.84 mills Separate school 58.65 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 61.85 mills Separate school 62.41 mills	Public school 69.37 mills Separate school 70.00 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 57.36 mills Separate school 56.27 mills	Public school 62.32 mills Separate school 62.01 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York East, twp.	Public school 56.29 mills Separate school 55.08 mills	Public school 62.06 mills Separate school 59.86 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York North, twp.	Public School 54.75 mills Separate school 54.09 mills	Public school 61.93 mills Separate school 61.21 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 60.98 mills Separate school 61.88 mills	Public school 66.89 mills Separate school 67.89 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Burlington, town <sup>4</sup>	Public school 62 mills Separate school 62 mills	Public school 66.6 mills Separate school 66.6 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area:				
London, city	Public school 66.7 mills Separate school 71.7 mills	Public school 72.9 mills Separate school 78.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 48.4 mills Separate school 59.2 mills	Public school 53.0 mills Separate school 65.1 mills	Real property—Real value Business — Various %'s of real value for different businesses	...

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed— real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Continued				
Metropolitan Area: Oshawa, city	Public school 48.60 mills Separate school 58.78 mills	Public school 53.84 mills Separate school 65.14 mills	Real property—Real value (Adjustment of land values for 1962) Business — Various %'s of real value for different businesses	...
Stouffville, town	Public school 53.10 mills Separate school 53.67 mills Separate school 54.57 mills	Public school 59.16 mills Separate school 59.79 mills Separate school 60.79 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Metropolitan Area: Windsor, city	Public school 32.16 mills Separate school 33.03 mills	Public school 35.34 mills Separate school 36.30 mills	Real property—Real value (re-assessed for 1962) Business — Various %'s of real value for different businesses	...
Windsor, town	Public school 59.25 mills Separate school 59.25 mills	Public school 65 mills Separate school 65 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Windsor, city	Public school 82.44 mills Separate school 82.44 mills	Public school 89.89 mills Separate school 89.89 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Windsor, city	Public school 89.3 mills Separate school 89.3 mills	Public school 98.6 mills Separate school 98.6 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Windsor, city	Public school 54.5 mills Separate school 54.5 mills	Public school 59.2 mills Separate school 59.2 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Windsor, city	Public school 76 mills Separate school 76 mills	Public School 81 mills Separate school 81 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Windsor, city	Public school 63 mills Separate School 63 mills	Public school 69 mills Separate school 69 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Windsor, city	Public school 65.46 mills Separate school 71.26 mills	Public school 72.41 mills Separate school 78.85 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Windsor, city	Public school 72 mills Separate school 72 mills	Public school 79 mills Separate school 79 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Windsor, city	Public school 60.73 mills Separate school 60.73 mills	Public school 66.5 mills Separate school 66.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Windsor, city	Public school 95 mills Separate school 97 mills	Public school 104.5 mills Separate school 106.7 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
Niagara Falls, city	Public School 61.3 mills Separate school 61.3 mills	Public school 67 mills Separate school 67 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males 21 to 60 years not otherwise assessed pay \$5 per year.
North Bay, city	Public school 58.86 mills Separate school 70.40 mills	Public school 64.40 mills Separate school 77.22 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 36.5 mills Separate school 36.5 mills	Public school 39.5 mills Separate school 39.5 mills	Real property — Real value (re-assessed for 1962) Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Owen Sound, city	Public school 89.5 mills Separate school 89.5 mills	Public school 98.5 mills Separate school 98.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 64.61 mills Separate school 70.70 mills	Public school 70.59 mills Separate school 77.36 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Port Arthur, city	Public school 68.00 mills Separate school 72.71 mills	Public school 75.00 mills Separate school 79.05 mills	Real property — Real value Business — Various %'s of real value for different businesses	..
St. Thomas, city	Public school 69.079 mills Separate school 69.079 mills	Public school 74.974 mills Separate school 74.974 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$7.50 per year
Sarnia, city	Public school 65.39 mills Separate school 76.85 mills	Public school 70.70 mills Separate school 83.43 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$8 per year
Sault Ste. Marie, city	Public school 33.45 mills Separate school 39.42 mills	Public school 36.09 mills Separate school 42.72 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Stratford, city	Public school 84.79 mills Separate school 84.79 mills	Public school 93.4 mills Separate school 93.4 mills (business rates are 3.4 mills less)	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males 21 to 60 years not otherwise assessed pay \$10 per year
Sudbury, city	Public school 69.43 mills Separate school 77.52 mills	Public school 75.58 mills Separate school 84.58 mills	Real property — Real value (partial re-assessment for 1962) Business — Various %'s of real value for different businesses	Poll tax — All single males not otherwise assessed pay \$ per year
Welland, city	Public school 55.9 mills Separate school 55.9 mills	Public school 62.4 mills Separate school 62.4 mills	Real property — Real value (re-assessed for 1962) Business — Various %'s of real value for different businesses	...
Woodstock, city	Public school 69 mills Separate school 69 mills	Public school 75.4 mills Separate school 75.4 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Timmins, town	Public school 66 mills Separate school 68 mills	Public school 73 mills Separate school 75 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business		
Manitoba*					
Winnipeg Metropolitan Area: Winnipeg, city	49 mills	49 mills	6% to 20%	Land — Real value (re-assessed for 1962) Buildings, etc. — 66⅔% of real value (re-assessed for 1962) Personal property — Real value Business — Rental value	Electricity and gas sales tax— 5% of commercial and 2½% of domestic bills
East Kildonan, city	58 mills	57 mills	5% to 15%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface school district 63.88 mills Norwood school district 62.07 mills	...	5½ to 8%	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...
St. James, city	42.34 mills	42.34 mills	4% to 10%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	Water and sewer frontage charge of 15¢ per front foot
Transcona, city	School district No. 39 67.02 mills School district No. 1569 55.31 mills	School district No. 39 67.02 mills School district No. 1569 55.31 mills	7½%	Land — Real value Buildings, etc. — 40% of real value Personal property — Real value Business — Rental value	...
West Kildonan, city	50.5 mills	50.5 mills	4% to 10%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Fort Garry, suburban municipality	68.09 mills	68.09 mills	Average rate 5½%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
St. Vital, suburban municipality	56.85 mills	56.85 mills	6%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Lin Flon, town	65 mills	...	12% and 13½%	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...

## Saskatchewan\*

Municipality	Real property	Business	Basis of assessed valuations and percentages taxed	Other taxes
Loose Jaw, city	Public school 90 mills Separate school 90 mills	90 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 5% of admission price
North Battleford, city	Public school 86 mills Separate school 86 mills	86 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 5% to 10% of admission price
Prince Albert, city	Public school 99.8 mills Separate school 98.8 mills	Licences	Land — Real value Buildings, etc. — 60% of real value	...
Regina, city	Public school 78 mills Separate school 78 mills	78 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 6% and 10% of admission price over \$1

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan* — Concluded				
Saskatoon, city	Public school 61.82 mills Separate school 61.82 mills	61.82 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — Graduated rates on admission prices Poll tax — Each single person over 21 years who is not a property owner, has been a resident for 3 months and earns a minimum of \$7 per month pays \$5 per year
Swift Current, city	Public school 84 mills Separate school 84 mills	84 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Yorkton, city	Public school 68 mills Separate school 68 mills	68 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Alberta*				
Edmonton, city**	Public school 47.5 mills Separate school 47.5 mills	6% to 20%	Land — Real value (re-assessed for 1962) Buildings, etc. — 50% and 70% of real value Business — Rental value	...
Grande Prairie, city	Public school 62 mills Separate school 62 mills	5% to 7%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Lethbridge, city	Public school 50 mills Separate school 50 mills	10%	Land — Real value (re-assessed for 1962) Buildings, etc. — 60% of real value (re-assessed for 1962) Business — Rental value	...
Red Deer, city	Public school 41.61 mills Separate school 41.61 mills	Commercial \$7.25 Industrial \$2.50 per \$100.	Land — Real value Buildings, etc. — 60% of real value Business — 10% of rental value	...
British Columbia*				
Vancouver Metropolitan Area: Vancouver, city	54.88 mills	7%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
New Westminster, city	49.2 mills	9%	Land — Real value (re-assessed for 1962) Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes Business — 60% of rental value	...
Burnaby, district	43.85 mills	...	Land — Real value (re-assessed for 1962) Buildings, etc. — 75% of real value (re-assessed for 1962)	...
Coquitlam, district	39.12 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	56.13 mills	...	Land — Real value (re-assessed for 1962) Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	44 mills	...	Land — Real value (re-assessed for 1962) Buildings, etc. — 75% of real value	...
Surrey, district	39 mills	...	Land — Real value (re-assessed for 1962) Buildings, etc. — 75% of real value	...
West Vancouver, district	41.5 mills	...	Land — Real value (re-assessed for 1962) Buildings, etc. — 75% of real value	...



## III. Selected Municipal Governments — Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia* — Concluded				
Victoria Metropolitan Area:				
Victoria, city	55 mills	6¼%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Esquimalt, district	39 mills	...	Land — Real value (re-assessed for 1962) Buildings, etc. — 75% of real value	...
Oak Bay, district	40.5 mills	...	Land — Real value (re-assessed for 1962) Buildings, etc. — 75% of real value	...
Saanich, district	School district No. 61 41.74 mills School district No. 63 41.44 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Dawson Creek, city	47.35 mills	...	Land — Real value Buildings, etc. — 60% of real value for municipal purposes — 75% of real value for school purposes	...
Kamloops, city	57.25 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Kelowna, city	42 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Nanaimo, city	89.5 mills	...	Land — Real value (re-assessed for 1962) Buildings, etc. — 30% of real value for municipal purposes — 75% of real value for school purposes	...
Penticton, city	45.35 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Prince George, city	72 mills	...	Land — Real value (re-assessment of commercial properties for 1962) Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Prince Rupert, city	57.75 mills	5%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Trail, city	70.38 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Vernon, city	60.85 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Yukon Territory				
Dawson, city	55 mills	...	Land — Real value Buildings, etc. — 65% of real value	...
Northwest Territories				
Yellowknife, municipal district	Public school 50.5 mills Separate school 46.5 mills	Public school 25.25 mills Separate school 23 mills	Land — Real value Buildings, etc. — 66¼% of real value Business — 66¼% of real value Maximum business mill rate 50% of general mill rate	Poll tax — Each person over 21 years who has been a resident for 3 months and has been gainfully employed in the District pays a maximum of \$10 per year

\* St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

† Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.

‡ Rates for hotels of less than 20 rooms, inns and restaurants are 12%. There are a few special rates and if water is metered the minimum charge is the general rate.

§ Rural rates are 7.8 mills less than the rates quoted.

|| Water charges, additional to tax rates, are billed to consumers.

¶ Metropolitan municipality. See introduction.



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# PRINCIPAL TAXES AND RATES

## FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1963



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# PRINCIPAL TAXES AND RATES 1963

## COMMENTARY AND EXPLANATORY NOTES

The purpose of this report is to present certain data on the more important revenue-producing taxes and rates of government in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included. With regard to the municipal section, the data were prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1963 unless otherwise noted in the tabular presentation.

### I. Government of Canada

The Budget was presented to the first session of the 26th Parliament on June 13, 1963. Supplementary budgetary statements were made on June 19th and on July 8th, clarifying some tax proposals and amending others. This report incorporates the proposals made up to July 8th, 1963; the proposed tax changes will not become law until passed by Parliament.

There were no changes in the income tax rates on personal and corporation income, and taxes and duties on liquor, cigarettes and tobacco were left untouched.

Legislation is proposed to provide for a three year exemption from income tax for new manufacturing and processing businesses in slow growth areas to be designated.

The general sales tax on building materials and machinery will be imposed in three stages. From June 14th, 1963 to March 31, 1964 it will apply at the rate of 4%. The rate will then be raised to 8% effective until December 31, 1964 and after that the rate will be 11%. Materials consumed or expended in a manufacturing process will continue to be exempt from the sales tax. The exemption will also continue to apply to materials used in the construction of schools, universities and hospitals.

The export duty on electrical energy is abolished as of June 30, 1963.

Changes were announced in the withholding tax on dividends paid to non-residents, as follows:

Effective immediately the rate is reduced to 10% for companies owned by Canadian residents to the extent of 25% or more.

Effective January 1, 1965, the tax will be increased to 20% for companies which are not 25% Canadian owned.

Effective January 1, 1967, taxes paid in excess of 10% will be refundable if 25% Canadian ownership has been achieved before that date.

Effective immediately the withholding tax on interest paid to certain non-resident investors abroad is removed.

Some minor tariff changes were announced, mostly in the textile field.

The greater part of the budgetary revenue of the Government of Canada is derived from taxes imposed under the following legislation:

(a) The Income Tax Act. Under this Act, an income tax is levied on the taxable income of individuals and corporations resident in Canada and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year. A withholding tax at the rate of 10% or 15%, depending on circumstances, is also levied on dividends, interest and similar payments from Canada to non-residents. The Income Tax Act also imposes a tax on the taxable value of gifts made in the year. Canada has entered into income tax conventions with certain countries in order to avoid having the same income taxed by both Canada and the other country concerned. In addition to income tax, an old age security tax is levied on individuals and corporations.

Under the terms of the Federal-Provincial Fiscal Arrangement (see the Federal-Provincial Fiscal Arrangement section of this commentary), the federal government in 1963 will collect only 83% of the personal income tax otherwise payable at the full federal rates from individuals who reside in the provinces and will abate its normal corporate income tax rates by 9% on taxable profits earned in any province except Quebec and by 10% on taxable profits earned in Quebec. The provinces will fill the void left by the federal withdrawal by the imposition of their own income taxes. For additional information on income taxes imposed by the Provinces, see the provincial section of this commentary.

(b) Excise Tax Act. Under this Act, a general sales tax of 8% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 3% imposed under the Old Age Security Act, is



payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax there is an excise tax at the manufacturer's level on a number of articles manufactured in, or imported into Canada.

(c) Excise Act. Under this Act duties are levied on the domestic production of tobacco and alcoholic products other than wines.

(d) Customs Tariff. Under this legislation most imported goods are subject to customs duties.

(e) Estate Tax Act. This Act came into force on January 1, 1959, and applies to the estates of deceased persons dying on or after that date. Its predecessor—The Dominion Succession Duty Act—applies to the estates of deceased persons dying before that date. For further information about the estate tax see the 1959 Canada Year Book; for further information about succession duties see pages 1064-1068 of the 1956 Canada Year Book. Canada has entered into estate tax conventions with several countries in order to avoid the double taxation of estates.

Bona fide debts, reasonable funeral expenses, etc., are deducted from the total value of the estate to determine aggregate net value. If the aggregate net value does not exceed \$50,000 the estate is exempt; if it does, the estate is taxable to the extent of the difference between the aggregate net value and the allowable deduction of \$40,000 plus deductions in respect of dependants and for gifts to charities, etc. This difference is the aggregate taxable value to which the tax rates are applied. A tax credit is allowed in respect of similar taxes levied on the same property by a provincial or foreign government, and also in respect of gift tax paid to the Federal Government on property included in aggregate net value.

## II. Provincial Governments

Several provinces introduced new tax legislation or made some changes relative to existing taxes for 1963.

In Newfoundland, a tax of 1¢ per gallon is now levied on fuel oil, with certain exemptions.

In Prince Edward Island the tax on motor fuel has been increased from 16¢ to 18¢ per gallon, and the general sales tax from 4% to 5%, both increases effective from April 23, 1963. The hospital insurance premiums were abolished as of December 1, 1962.

In Nova Scotia admissions under 55¢ are now exempt from amusement tax, but rates have been increased and now range from 9.1% to 14.2% of the admission price.

In Quebec, effective April 5, 1963, the tax on gasoline was increased from 13¢ to 15¢ per gallon,

and on diesel fuel from 18½¢ to 21¢ per gallon. A 10% tax on logging profits over \$10,000 was announced for 1963.

In Ontario the section of the Succession Duty Act dealing with exemptions has been revised. The rate of tax on net profits of logging operations has been increased from 9% to 10%.

In Manitoba a new sales tax has been introduced applicable to cigarettes, cigars and manufactured tobacco.

In Saskatchewan medical care insurance premiums were introduced for 1963. The insurance programme started on July 1, 1962, but the first six months coverage was provided "free".

British Columbia now levies succession duties effective April 1, 1963. As is the case in Ontario and Quebec, an abatement of 50% of the federal estate tax otherwise payable will be allowed. The amusement tax was abolished.

In the Yukon Territory the Motor Vehicle Fuel Tax Ordinance has been replaced by the Fuel Tax Ordinance providing for a tax of 8¢ per gallon on fuel oils, including gasoline, where applicable, an increase of 1¢ over the previous rate.

In the Northwest Territories the basic rate of tax on gasoline has been increased from 3¢ to 4½¢ per gallon, and on fuel oil and diesel oil from 2¢ to 2½¢ per gallon. Private passenger vehicle licences have been increased from \$5.00 to \$10.00.

**Federal-Provincial Fiscal Arrangement.** This arrangement which became operative on April 1, 1962 will run until March 31, 1967. Basically it entails a partial federal withdrawal from the field of direct taxation and the re-entry of all provinces in the same field.

Under the terms of this arrangement, the federal government in 1963 will collect only 83% of the personal income tax otherwise payable at the full federal rates. The remaining 17% will be collected by or on behalf of the provinces under the provisions of provincial tax legislation.

Similarly in 1963, the Federal Government will forego a portion of its normal income tax on corporate profits earned in the provinces. The federal withdrawal from this field is equal to 9% of taxable profits earned in any province except Quebec and 10% of taxable profits earned in Quebec. The extra 1% is allowed in respect of profits taxed by the Province of Quebec to compensate for the additional tax levied by the Province on corporation income to provide grants to universities in replacement of federal grants which, in other provinces, are paid to the universities through the Canadian Universities Foundation.

Lastly the federal government will abate its collections of estate tax otherwise payable by 50%



in respect of property situated in a province which levies its own death tax. Ontario, Quebec and British Columbia have signified their intention to levy death taxes in the form of succession duties in this period.

The Provinces are not limited to the revenue from direct taxation which is relinquished by the Federal Government. Under the Constitution, they have unrestricted powers to levy direct taxes and four of them have availed themselves of this power to levy a tax on the income of their taxpayers which is higher than the abatement of federal income tax otherwise payable allowed to these taxpayers by the Federal Government.

In those provinces which impose income taxes on profits derived from logging operations, a reduction of the federal income tax otherwise payable equal to the lesser of  $\frac{2}{3}$  of the provincial tax or 10% of the income from logging operations is allowed. In those provinces which impose income taxes on profits derived from mining operations, such taxes are allowed as deductions in computing income for federal income tax purposes.

All provincial governments except Manitoba and Alberta now levy a general sales tax on the retail price of goods purchased within their jurisdiction. Specific taxes on tobacco and alcoholic beverages are imposed in Prince Edward Island and Quebec, on tobacco in New Brunswick and Manitoba, and on cigarettes in Nova Scotia. Amusement taxes are levied by all provincial governments with the exception of Saskatchewan and British Columbia. In Saskatchewan an amusement tax is imposed at the municipal level.

Data shown in respect of motor vehicles are for private passenger vehicles only. Rates shown for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in those provinces which have established such funds. Reference should be made to the DBS report "The Motor Vehicle Part I", Catalogue No. 53-217, for further details on motor vehicle rates and regulations.

### III. Municipal Governments

The principal source of revenue of municipal governments in Canada is from taxes levied on the value of real property. The percentage of real value taxed (assessed value) is that specified by law, wherever it is so regulated, and not the total value of real property. Methods of determining values for assessment purposes vary widely. One method will produce a low level of assessed valuations on which a high tax rate is levied; another method will result in low tax rates levied on high assessed valuations. Because of this variation in taxable assessments and tax rates as between municipalities, the tax rates themselves cannot be regarded as an accurate indication of differences in tax burden. It is only by taking the relative assessments into consideration that valid comparisons can be made.

For 1963 the municipal coverage is approximately the same as for 1962. A few of the questionnaire forms either were not returned or were returned too late for inclusion in the report, possibly because the municipalities in question were later than usual in striking their tax rates for the 1963 taxation year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax levied on public school supporters in the City of Ottawa is 48.93 mills on each dollar of taxable assessment, or \$48.93 per thousand dollars.

Municipalities in metropolitan areas, that is, areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Because metropolitan areas consist of large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas. However, the rates shown in this report include provision for the financial requirements of metropolitan corporations where such exist, such as the Municipality of Metropolitan Toronto and the Metropolitan Corporation of Greater Winnipeg.

July 9, 1963.

*The assistance and cooperation of government officials at all three government levels is gratefully acknowledged.*

### SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.

## PRINCIPAL TAXES AND RATES

## I. Government of Canada

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions tax credits, etc.
Income of individuals	Income Tax Act	R.S. 1952, c. 148 as amended	Taxable income	<p>Personal income tax schedule (including 3% Old Age Security Tax—maximum \$90):<sup>1</sup></p> <p>14% on first \$1,000 of taxable income</p> <p>\$ 140 on \$ 1,000 plus 17% on next \$ 1,000</p> <p>310 " 2,000 " 20% " " 1,000</p> <p>510 " 3,000 " 19% " " 1,000</p> <p>700 " 4,000 " 22% " " 2,000</p> <p>1,140 " 6,000 " 26% " " 2,000</p> <p>1,660 " 8,000 " 30% " " 2,000</p> <p>2,260 " 10,000 " 35% " " 2,000</p> <p>2,960 " 12,000 " 40% " " 3,000</p> <p>4,160 " 15,000 " 45% " " 10,000</p> <p>8,660 " 25,000 " 50% " " 15,000</p> <p>16,160 " 40,000 " 55% " " 20,000</p> <p>27,160 " 60,000 " 60% " " 30,000</p> <p>45,160 " 90,000 " 65% " " 35,000</p> <p>67,910 " 125,000 " 70% " " 100,000</p> <p>137,910 " 225,000 " 75% " " 175,000</p> <p>269,160 " 400,000 " 80% " remainder</p>	<p>Main exemptions and deductions from taxable income to arrive at "taxable income":</p> <p>For single status ..... \$1.</p> <p>For married status ..... 2,</p> <p>For each dependent child under 16 years of age .....</p> <p>For each other dependent (as defined by law and including dependent children over 21 years of age if they are attending university) .....</p> <p>Taxpayer over 65 years of age an additional.....</p> <p>Charitable donations—up to 10% of income.....</p> <p>Medical expenses<sup>1</sup> in excess of 3% of income.</p> <p>In lieu of claiming deductions for charitable donations, medical expenses, trade union dues and professional membership dues, an individual may instead claim a standard deduction of \$100 and file no receipts.</p> <p>The federal income tax liability of an individual who is a resident of a province is abated by 17%.</p> <p>Also see note under corporation income tax.</p>
			Investment income from sources outside Canada.	an additional tax of 4%	<p>Deductions from total investment income of \$2,400 or the total of personal exemptions, whichever is greater plus allowable charitable donations and medical expenses.</p> <p>Excludes rental income from real property.</p>
Income of corporations			Taxable income of corporations resident in Canada or doing business in Canada.	<p>(a) 21% (including Old Age Security tax of 3%)<sup>1</sup> of the amount taxable, if the amount taxable does not exceed \$35,000 and</p> <p>(b) \$7,350 plus 50% of the amount by which the amount taxable exceeds \$35,000.</p>	<p>Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in any province except Quebec.<sup>2</sup> This credit is 10% in the Province of Quebec where arrangements exist for the replacement of federal grants to universities by additional provincial grants. Individuals are allowed a credit against personal income tax equal to 20% of dividends received from Canadian tax paying corporations.</p>
Income of non-residents			Withholding tax on interest, dividends, management fees, rents and royalties paid to a non-resident.	10% on dividends paid to non-residents by corporations having a degree of Canadian ownership or control (25% of voting stock). 15% in all other instances.	<p>Exemptions:</p> <p>Interest on Government of Canada bonds issued on or before December 20, 1960.</p> <p>Interest on bonds guaranteed by the Government of Canada or payable in Canadian currency, issued on or before December 20, 1960.</p> <p>Income covered by terms of a tax treaty, such as that with the United Kingdom.</p> <p>Interest payments to non-residents who are exempt from income tax in their own country of residence.</p>
			Profits of non-resident corporations carrying on business in Canada.	15%	<p>Deductions from taxable income earned in Canada:</p> <p>Federal and provincial income tax: allowance in respect of net increase in capital investment in property in Canada.</p>
Gifts to and from individuals	Income Tax Act (Part IV)		Aggregate taxable value of gifts.	Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000.	<p>A gift of \$1,000 or less to any one person and a gift to a charitable organization by the Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions of \$10,000 apply on one real estate transfer between husband and wife or from parent to child.</p>

See footnotes at end of table.



## I. Government of Canada — Continued

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estates	Estate Tax Act	S. 1958, c. 29	Aggregate taxable value of estate of a person dying domiciled in Canada.	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$ 500 on \$ 5,000 plus 12% on next \$ 5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 6,200 " 40,000 " 20% " " 20,000 10,200 " 60,000 " 22% " " 40,000 19,000 " 100,000 " 24% " " 50,000 31,000 " 150,000 " 26% " " 50,000 44,000 " 200,000 " 28% " " 75,000 65,000 " 275,000 " 30% " " 75,000 87,000 " 350,000 " 32% " " 100,000 119,500 " 450,000 " 34% " " 100,000 153,500 " 550,000 " 36% " " 100,000 189,500 " 650,000 " 38% " " 100,000 227,500 " 750,000 " 40% " " 100,000 267,500 " 850,000 " 42% " " 100,000 309,500 " 950,000 " 44% " " 150,000 375,500 " 1,100,000 " 46% " " 200,000 467,500 " 1,300,000 " 48% " " 250,000 587,500 " 1,550,000 " 50% " " 250,000 712,500 " 1,800,000 " 52% " " 200,000 816,500 " 2,000,000 " 54% " " remainder	Estates whose aggregate net value do not exceed \$50,000 are not taxable. Main exemptions and deductions: Bona fide debts, reasonable funeral expenses and probate fees. Gifts to charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death. Deductions in respect of: (a) a deceased male survived by spouse, or a deceased female survived by an incapacitated spouse and a dependent child—\$60,000; (b) a deceased person other than one described in (a)—\$40,000; (c) each dependent child of a deceased person described in (a)—\$10,000; (d) each dependent child of a deceased person not survived by a spouse—\$15,000. A tax abatement of 50% of the federal estate tax otherwise payable in respect of property situated in a province which levies its own succession duties.
Assets in Canada of foreign-domiciled decedents.	Estate Tax Act (Part II)		Aggregate value of property situated in Canada of a person dying domiciled outside of Canada.	15%	Property whose aggregate value does not exceed \$5,000 is not taxable. <sup>3</sup> Main exemptions and deductions: Debts specifically chargeable to the property. A tax abatement of 50% of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid.
Imported goods	Customs Tariff	R.S. 1952, c. 60 as amended	Mainly ad valorem <sup>4</sup> with some specific rates.	Three main sets of rates: British preferential (lowest) Most — favoured — nation — under special agreements with various countries General—apply to all other imports	Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.
General Sales	Excise Tax Act	R.S. 1952, c. 100 as amended	Manufacturer's selling price or duty paid value of imports — ad valorem. <sup>4</sup>	11% (Including Old Age Security Tax of 3%)	Exemptions include: Materials used directly in process of manufacture or production, certain goods used in commercial fisheries, and equipment and machinery used in farming, foodstuffs and fuels, most products of farms, forests, fisheries and mines, materials used by public hospitals, books, magazines, newspapers and materials used in their production, certain goods purchased by municipalities.
Sale of building materials and machinery	Excise Tax Act	R.S. 1952, c. 100 as amended	ad valorem	4% (June 14, 1963 to March 31, 1964) 8% (April 1, 1964 to December 31, 1964) 11% (thereafter)	Exemptions include materials used in the construction of schools, universities and hospitals.
Sales of special goods <sup>5</sup>	Excise Tax Act				
radios phonographs and T.V. sets tubes for radios, T.V., and phonographs jewellery, clocks, watches colletarticles and cosmetics playing cards obacco and smokers' accessories <sup>6</sup> Cigarettes Cigars Matches Lighters Pipes, cigarette holders, etc. Tobacco—manufactured lines: Wines of all kinds containing 7% or less of absolute alcohol by volume Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits Champagne and sparkling wines			per unit ad valorem per unit ad valorem ad valorem per pack per 5 ad valorem ad valorem per unit ad valorem per pound per gallon per gallon per gallon	greater of \$2.00 or 15% ad valorem 15% greater of 10¢ or 15% ad valorem 10% 10% 20¢ 2½¢ 15% 10% greater of 10¢ or 10% ad valorem 10% 80¢ 25¢ 50¢ \$2.50	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.



## PRINCIPAL TAXES AND RATES

## I. Government of Canada — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Sales of special goods <sup>1</sup> — Concluded:					
Insurance companies: British or foreign companies			net premium	10%	Excluding insurance against marine risks, nuclear risks, life, personal accident and sickness insurance.
Tobacco <sup>2</sup> — on domestic production:	Excise Act	R.S. 1952, c. 99 as amended			Not levied on imports, but the customs tariff on these products is set at a rate to take into account the duties levied on domestic production.
Manufactured tobacco excluding cigarettes			per pound	35¢	
Cigarettes weighing not more than 3 lbs. per 1,000			per 1,000	\$4.00	
Cigarettes weighing more than 3 lbs. per 1,000			per 1,000	\$5.00	
Cigars			per 1,000	\$2.00	
Canadian raw leaf tobacco when sold for consumption			per pound	10¢	
Alcoholic products:					These duties do not apply to denatured alcohol for use in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of vinegar, to certain spirits used to treat domestic wine, and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax. Customs duties on imports are set to take into account the duties levied on domestic production.
Domestic potable spirits on the strength of proof distilled in Canada			per gallon	\$13.00	
Non-potable spirits used in the manufacture of:					
Medicines, extracts, pharmaceutical preparations, etc.			per gallon	\$1.50	
Approved chemical compositions			per gallon	15¢	
Spirits sold to druggists and used in preparation of prescriptions			per gallon	\$1.50	
Imported spirits taken into bonded manufactory, in addition to other duties			per gallon	30¢	
Canadian brandy			per gallon	\$11.00	
Beer			per gallon	38¢	

<sup>1</sup> See commentary, page 3 for further information.<sup>2</sup> See commentary, page 4, Section II, re Federal-Provincial Fiscal Arrangement.<sup>3</sup> Under the terms of the Canada—United States Estate Tax Convention the amount is \$15,000, retroactive to January 1, 1959.<sup>4</sup> An "ad valorem" tax is levied as a percentage of the value of the goods, which, for tax purposes, includes customs duties in respect of imported goods and excise duties in the case of tobacco and alcoholic products manufactured in Canada. Where an article is subject to the general sales tax and to the special excise tax, both taxes apply separately to the same value.<sup>5</sup> In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.<sup>6</sup> Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes—\$9.00 per thousand (or 18¢ per pack of 20 cigarettes) plus the 11% sales tax at the manufacturer's level.

Manufactured tobacco—\$1.15 per pound plus the 11% sales tax at the manufacturer's level.

## II. Provincial Governments

TABLE 1. Newfoundland

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	R.S. 1952, c. 41 S. 1954, c. 68 S. 1960, c. 64	retail price	5%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, food, meals priced at 17¢ or less and sales less than 17¢.
Amusements	The Entertainment Tax (Amendment) Act, 1962	S. 1962, c. 28	admission per person 16 years and over	5¢	Church and school functions exempt.
Motor fuel	Gasoline Tax Act	S. 1962, c. 55	per gallon	19¢	Exemptions are allowed for use in operation of vessels (non-pleasure), plants for curing, processing or preparation of fish or fishing products, sawmills, household lighting plants, power saws and tractors used for logging or agricultural purposes, government departments, municipalities, aircraft, industrial plants for exploration and development of natural resources and export from Province.
Fuel oil	The Fuel Oil Tax Act	S. 1962, c. 76	per gallon	1¢	Exemptions include fuel oil used by vessel except pleasure boats, tugs, dredges and scows, also fuel oil used for domestic purposes or in institutions, commercial buildings and manufacturing plants, and for export from the Province.

## II. Provincial Governments — Continued

TABLE 1. Newfoundland — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Insurance	The Insurance Companies Tax Act	S. 1957, c. 76	premium income	2%	Exemption for marine insurance and annuity contracts.
Life insurance	Insurance Premium (Tax) Act	R.S. 1952, c. 39	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	R.S. 1952, c. 43	net income	Iron—20% Other—5%	
Private passenger vehicle licence	Highway Traffic Act	R.S. 1952, c. 94	flat rate operator	\$18.00 \$3.00	Reduced rates apply later in year. Expiry date March 31.
Income of individuals	Income Tax Act, 1961	S. 1961, 2nd session c. 1	tax otherwise payable by individuals under the Income tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

TABLE 2. Prince Edward Island

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	S. 1952, c. 3 as amended	admission price	31¢ to 40¢..... 2¢ 41¢ " 45¢..... 3¢ 46¢ " 60¢..... 5¢ 61¢ " 75¢..... 7¢ 76¢ " \$1.00.....10¢ over \$1.00.....5¢ extra for each additional 50¢ or fraction thereof 5%	Admissions up to 30¢ exempt.
Motor fuel	Gasoline Tax Act	S. 1961, c. 13 as amended	pari-mutuel betting pool per gallon	18¢	Aviation fuel and the fuel used in offshore fishing fleet exempted. Holders of valid permits issued by treasurer may purchase marked gasoline and/or diesel fuel tax free.
Tobacco	Health Tax Act	R.S. 1951, c. 71 as amended	retail selling price	$\frac{1}{2}$ of 1¢ per cigarette 1¢ on cigars 6¢ to 19¢ 2¢ on cigars 20¢ to 29¢ 3¢ on cigars 30¢ or over 10% on other tobacco	
Alcoholic beverages	"	"	price of all purchases from government liquor stores	10%	
Private passenger vehicle licence	Highway Traffic Act	R.S. 1951, c. 73	per 100 lb. operator	50¢ \$1.00	\$2 extra for licence plates and certificate. Minimum total \$12.00 Reduced rates apply later in year.
Insurance	The Premium Tax Act	S. 1957, c.c. 27, 28	premium income	2%	
General sales	Revenue Tax Act	S. 1960, c. 36 as amended	retail selling price generally, but in some instances at consumer cost	5%	Exemptions are given to foodstuffs, fuel, farm machinery and equipment, farm livestock, fishing boats and apparatus, orthopaedic appliances, hearing aids, dental and optical appliances, machinery apparatus and raw materials used directly in the production of articles for sale, agriculture feeds, fruit trees, fertilizers, goods for consumption outside of the Province, meals priced at \$1.00 or less, magazine and newspaper subscriptions, children's clothing and children's footwear, aircraft, cigarettes, tobacco, school supplies, and all purchases under 25 cents; certain equipment purchased by municipalities for roads, sewerage, drainage and fire-fighting; also books, articles used in the practice of religion, certain exemptions re capital outlay purchases by schools, colleges and universities.
Income of individuals	Income Tax Act, 1961	S. 1961; 2nd session c. 1	tax otherwise payable by individuals under the Income Tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

## II. Provincial Governments — Continued

TABLE 3. Nova Scotia

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	R.S. 1954, c. 288 as amended	admission price pari-mutuel betting pool	55¢ and over 9.1% to 14.2% 11%	If tax is remitted within 7 days the Race Association may deduct 6% commission on first \$400,000 wagered and 5½% on amounts wagered in excess of \$400,000. Unenclosed tracks may deduct 5% from amounts wagered
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 109 as amended	per gallon	Gasoline 19¢ Diesel fuel 27¢	Exemptions to fishing boats, farm services ferry and coastal boats, vehicles and equipment used solely for city and town purposes
Fire insurance	Fire Prevention Act	R.S. 1954, c. 101	premium income	Not to exceed ¾ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	S. 1957, c. 4	premium income	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Motor Vehicle Act	R.S. 1954, c. 184	per 100 lb. operator	61¢ to 72¢ \$1.00	Expiry date March 31, Minimum licence \$11.00
Long distance telephone calls	Corporations Tax Act	R.S. 1954, c. 57	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.
Mining operations	Gypsum Mining Income Tax Act	R.S. 1954, c. 114	Earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act <sup>1</sup>	S. 1958, c. 4 as amended	purchase price	¼ of 1¢ per cigarette 5% on all other forms	General sales exemptions include foods, gasoline, fuel and electricity, motor vehicles meals priced at \$1.00 or less, children's wear and a number of other consumer goods, plus machinery, equipment and materials used in agriculture, fishing, mining, construction and manufacturing, tangible property purchased by a municipality or agency thereof.
Spiritous liquors	"	"	purchase price	5%	
General sales	"	"	purchase price	5%—purchases over 15¢	
Income of individuals	Income Tax Act	S. 1962, c. 8	tax otherwise payable by individuals under the Income Tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

<sup>1</sup> Taxes levied under this Act are used in providing hospital insurance for residents of the Province.

TABLE 4. New Brunswick

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	R.S. 1952, c. 213 S. 1954, c. 78 S. 1956, c. 61	retail price	3%	Exemptions are given to fuel, agricultural fees and seeds, orthopaedic appliances, production machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated in goods for sale, purchases of foodstuffs, drugs, machinery and implements for fishing and farming, children's clothing, footwear, books, school supplies, tobacco, goods sold for consumption outside the province, and purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	R.S. 1952, c. 228	admission price pari-mutuel betting pool	11% (average) 5%	
Motor fuel Diesel fuel	Gasoline Sales Tax Act	S. 1954, c. 42 as amended	per gallon " "	18¢ 23¢	Exemptions to fishermen, farmers and others than in motor vehicles on public highways, except in repair and construction of bridges and roads.
Tobacco	Tobacco Tax Act	R.S. 1952, c. 231 S. 1954, c. 84	retail selling price	¼ of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢ 2¢ per cigar priced from 20¢ to 29¢; 3¢ per cigar priced at 30¢ or over. 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	R.S. 1952, c. 86	premium income	¾ of 1%	
Insurance	Premium Tax Act	S. 1957, c. 14	premium income	2%	Exemption for marine insurance and annuity contracts.



## II. Provincial Governments — Continued

TABLE 4. New Brunswick — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
private passenger vehicle licence	Motor Vehicle Act	S. 1955, c. 13	weight	Not more than 1,625 lbs.—\$12.00 More than 1,625 lbs. up to 1,875 lbs.—\$12.50 For every 250 lbs. increase in weight above 1,875 lbs. an additional amount of \$1.50 up to category 4,875 lbs. — 5,000 lbs. and over—\$32.00 \$4.00	Reduced rates apply later in the year. Expiry date Dec. 31
mining operations	Mining Income Tax Act	S. 1954, c. 10 S. 1955, c. 27	operator profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	Licence good for 2 years
income of individuals	Income Tax Act, 1961	S. 1961; 2nd session c. 2	tax otherwise payable by individuals under the Income Tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
income of corporations	"	"	taxable income	9%	

TABLE 5. Quebec

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
general sales	Retail Sales Tax Act	R.S. 1941, c. 88 as amended S. 1960-61 c.c. 32, 40, 43	retail price	4%	See municipal section also. "Exemptions are allowed on bonds and shares of corporations, securities, rights of action, beer and tobacco, gasoline, kerosene and fuel oil, food-stuffs, provisions sold by a farmer, farm implements and machinery, fishing apparatus to be used in trade, drugs on doctor's prescription, fares on transportation systems, sales to Federal and Provincial governments, sales to a manufacturer, meals, sales for consumption outside the Province, coal, firewood, children's clothing and foot wear and all sales of 10¢ or less."
amusements	Amusement Tax Act	R.S. 1941, c. 85 S. 1960-61, c.c. 8, 40	admission price	Other than cinemas—12.5% Cinemas: Over \$1.00—12.5% Not over \$1.00—10%	The tax on the admission price is at the rate of 10% and is divided on a 50/50 basis between the Province and the municipality. In addition the Province levies a surtax equal to 25% of the tax imposed on the admission price but for cinemas this surtax applies only on admission prices over \$1.00. Municipalities retain 2% of the surtax, to indemnify it for its costs.
race-meetings	License Act	R.S. 1941, c. 76 S. 1960-61, c. 40	pari-mutuel betting pool	5.5% and up	
motor fuel	Gasoline Tax Act	R.S. 1941, c. 83 S. 1950-51, c. 15 as amended S. 1960-61, c. 40 1963 Bill 42	per gallon	gasoline 15¢ diesel fuel 21¢	Refunds are allowed for the operation of farm tractors, fishing boats used in trade, stationary engines, manufacturing processes, fire pumps to fight forest fires and aerial navigation.
tobacco	Tobacco Tax Act	R.S. 1941, c. 87 S. 1955-56, c. 52	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	1/4¢ per cigarette  10% 10%	No tax on leaf tobacco.
meals	Hospital Duty Act	R.S. 1941, c. 89 S. 1944, c. 21 S. 1960-61, c.c. 8, 40, 44	levied on meals costing over \$1.00, and on alcoholic beverages	5%	

## PRINCIPAL TAXES AND RATES

## II. Provincial Governments — Continued

TABLE 5. Quebec — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Succession duties	Quebec Succession Duties Act	R.S. 1941, c. 80 S. 1943, c. 18 S. 1949, c. 32 S. 1952-53, c. 45 S. 1960-61, c. 40	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 1.4% to 15% 4% " 20% 10% " 30%  On individuals share in estate 1% to 10% 1% " 10% 2% " 5%	Exemptions: Direct Line — basic exemption of \$10,000 if aggregate value of estate less than \$50,000. Each child in the first degree under 25 years of age \$1,500. Collateral Line — aggregate value of estate not exceeding \$1,000.
Land transfer	Property Transfer Duty Act	R.S. 1941, c. 79 S. 1947, c. 72 S. 1948, c. 45 S. 1960-61, c. 40	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts.
Security transfer	Security Transfer Tax Act	R.S. 1941, c. 78 S. 1944, c. 19 S. 1960-61, c. 40	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 $\frac{1}{10}$ of 1% per share " \$ 1 to \$ 5 $\frac{1}{4}$ ¢ " " " 5 " 25 1¢ " " " 25 " 50 2¢ " " " 50 " 75 3¢ " " " 75 " 150 4¢ " " " over \$150 4¢ " " plus $\frac{1}{10}$ of 1% of value in excess of \$150	Securities issued by a municipal corporation or a school board and securities guaranteed as to principal and interest by the government of Canada or by the government of a province of Canada or by a municipal corporation or school board in Quebec is exempt as of March 1, 1960.
Fire insurance	Fire Prevention Act	R.S. 1941, c. 151	premium income	$\frac{1}{4}$ of 1%	
Corporations	Corporation Tax Act	S. 1947, c. 33 S. 1956-57, c. 19 S. 1959-60, c. 11 S. 1960-61, c.c. 40, 42, 43	income paid up capital place of business	12% $\frac{1}{10}$ of 1% \$20 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including insurance, loan, navigation, telegraph, telephone, railway, gas and electric, gasoline, liquor, brewery and tobacco companies.
Mining operations	Quebec Mining Act	R.S. 1941, c. 196	net profit	4% on amount over \$ 10,000 to \$1,000,000 5% " " " 1,000,000 " 2,000,000 6% " " " 2,000,000 " 3,000,000 7% " " " 3,000,000	
Logging operations	Logging Tax Act	1963 Bill 43	income	10% on amount in excess of \$10,000	Tax credit of one-third of tax is provided under the Provincial Income Tax Act or the Corporation Tax Act.
Private passenger vehicle licence	Motor Vehicle Act	R.S. 1941, c. 142	per 100 lb. operator	70¢ \$5.00 (2 years)	\$1 extra for licence plates. Expiry date May 31.
Individuals	Provincial Income Tax Act	S. 1953-54, c. 17 S. 1954-55, c. 15, 17 S. 1956-57, c. 20 S. 1957-58, c. 25 S. 1958-59, c. 31 S. 1959-60, c. 89 S. 1960-61, c.c. 8, 40, 41 1963 Bill 44	taxable income	2.5% on first \$1,000 of taxable income \$ 25 on \$ 1,000 plus 2.8% on next \$ 1,000 53 " 2,000 " 3.2% " " 2,000 117 " 4,000 " 3.6% " " 2,000 189 " 6,000 " 4.3% " " 2,000 275 " 8,000 " 5.0% " " 2,000 375 " 10,000 " 5.8% " " 2,000 491 " 12,000 " 6.6% " " 3,000 689 " 15,000 " 7.5% " " 10,000 1,439 " 25,000 " 8.3% " " 15,000 2,684 " 40,000 " 9.1% " " 20,000 4,504 " 60,000 " 9.9% " " 30,000 7,474 " 90,000 " 10.8% " " 35,000 11,254 " 125,000 " 11.6% " " 100,000 22,854 " 225,000 " 12.4% " " 175,000 44,554 " 400,000 " 13.2% " on remainder	Exemptions and deductions from total income to arrive at "taxable income": For single status ..... \$1,000 For married status ..... 2,000 For each dependent child qualified for family allowance ..... 300 For each other dependent including children not qualified for family allowance and those over 21 years attending university full time ..... 550 For deductions re charitable donations, medical expenses, etc. see government of Canada, R.S. 195: c. 148, sec. 27.
			investment income	$\frac{1}{2}$ of 1%	Exigible on investment income originating outside Canada in excess of greater of \$2,400 or total of personal exemptions.

## II. Provincial Governments — Continued

TABLE 6. Ontario

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate		Comments, exemptions, etc.
Amusements	Hospitals Tax Act	R.S. 1960, c. 178	admission price	on admissions over 57¢ to 92¢ — 4¢ to 8¢ " " " 92¢ — 10%		Tickets up to 56¢ exempt; also admissions under 76¢ other than drive-in theatres in municipalities having population less than 10,000.
Race-meetings	Race Tracks Tax Act	R.S. 1960, c. 341	pari-mutuel betting pool		6%	
Motor fuel	Gasoline Tax Act	R.S. 1960, c. 162	per gallon		13¢	Farmers and commercial fishermen receive full refund, others receive refunds at 11¢ per gallon, on gasoline used other than for motor vehicles on highways.
Diesel fuel	Motor Vehicle Fuel Tax Act	R.S. 1960, c. 248	per gallon		18½¢	
Succession duties	Succession Duty Act	R.S. 1960, c. 386 S. 1960-61, c. 95 S. 1962-63, c. ...	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 2½% to 14%  6% to 17%  12½% to 35%	On individuals share in estate 1½% to 15% (where share exceeds \$50,000) 2½% to 13% (where share exceeds \$10,000)	Exemptions: Direct line—aggregate value of property less than \$50,000. Collateral line—aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000. Strangers—aggregate value of property less than \$10,000. Total tax for direct line subject to surtax of 15%. Total tax for collateral line subject to surtax of 20%. Total tax for strangers subject to surtax of 25%. Dependants—Exemptions not based on aggregate value but on value of dutiable benefits to wife, infirm husband with dependent child and dependent children. Collective exemption—value of dutiable benefits to all dependants less than (a) \$60,000 in case of wife or qualifying infirm husband and \$10,000 for each dependent child where qualifying spouse survives. (b) \$15,000 for each dependent child where no spouse survives. Individual exemption—value of dutiable benefits to dependant less than (a) \$60,000 in case of wife or qualifying infirm husband. (b) \$10,000 in case of child where qualifying spouse survives. (c) \$15,000 in case of child where no spouse survives. Dependants—Reductions equal to the amount of duty which would be payable if the aggregate value were equal to the amount of the individual dependant allowance, and if that whole estate passed to the dependant. Individual Dependant Reduction (a) \$3,174.00 in case of wife or qualifying infirm husband. (b) \$287.50 in case of a dependent child where qualifying spouse survives. (c) \$431.25 in case of a dependent child where no spouse survives. Increased Individual Dependant Reduction (a) in case of wife, \$3,174.00 plus (\$287.50 x number of dependent children whose benefit does not exceed \$10,000.). (b) in case of dependant where no surviving wife, his individual dependant reduction plus the sum of the individual dependant reduction of each dependant whose benefit does not exceed his individual dependant allowance, or a portion thereof if more than one such dependant.



## PRINCIPAL TAXES AND RATES

## II. Provincial Governments — Continued

TABLE 6. Ontario — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Land transfer	Land Transfer Tax Act	R.S. 1960, c. 205	purchase price	$\frac{1}{4}$ of 1%	
Security transfer	Security Transfer Tax Act	R.S. 1960, c. 364	Sale price of securities transferred	Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — $\frac{1}{4}$ of 1% of value " \$ 1 to \$ 5 — $\frac{1}{4}$ ¢ per share " 5 " 25 — 1¢ " " " 25 " 50 — 2¢ " " " 50 " 75 — 3¢ " " " 75 " 150 — 4¢ " " " over \$150 — 4¢ per share plus $\frac{1}{4}$ of 1% of value in excess of \$150	
Hospital insurance	Hospital Services Commission Act	R.S. 1960, c. 176	monthly premium	Single \$2.10; family \$4.20	
Fire insurance	Fire Marshals Act	R.S. 1960, c. 148 S. 1960-61, c. 29	premium income	Not in excess of 1%	Rate set by Lieutenant-Governor in Council.
Corporations	Corporations Tax Act, 1957	R.S. 1960, c. 73 S. 1960-61, c. 14 S. 1962-63, c. ...	Income paid-up capital place of business	11% $\frac{1}{2}$ of 1%* \$20 to \$50*	These are the general rates. There are certain classes of companies whose rates and/or bases of tax vary from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to 2% tax based on premium income, but are not taxed on paid-up capital and places of business. *Payable only to extent that these taxes exceed a tax based on income.
Income of individuals	The Income Tax Act, 1961-62	S. 1961-62, c. 60	tax otherwise payable by individual under the Income Tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable under that Act of the same rate referred to in the "Rate" column. Ontario has a collection agreement whereby Canada collects taxes from Ontario residents on behalf of Ontario.
Mining operations	Mining Tax Act	R.S. 1960, c. 242	net profit	6% — \$10,000 to \$1,000,000 11% — over \$1,000,000 to \$5,000,000 12% — over \$5,000,000	
Logging operations	Logging Tax Act	R.S. 1960, c. 224 as amended	net profit	10% on amount in excess of \$10,000	Tax credit of one-third of tax is provided under Corporations Tax Act.
Private passenger vehicle licence	Highway Traffic Act	R.S. 1960, c. 172 S. 1960-61, c. 34	horsepower	4 cyl. — 1933 and previous years \$ 8.00 up to and incl. 35 h.p. .... 15.00 over 35 h.p. to 45 h.p. .... 20.00 over 45 h.p. .... 25.00	Expiry date Dec. 31.
			operator	\$1.00	
Retail sales	Retail Sales Tax Act	S. 1960-61, c. 91	retail price	3%	Exemptions include: Food products including insulin and vitamins, meals at \$1.50 and under, gasoline, diesel fuel, fuel oil, coal, coke, wood, gas, electricity, farm implements, farm supplies, agricultural products, boats and other fishing apparatus, prescription drugs and optical appliances, artificial limbs, hearing aids, dentures, railway rolling stock, children's clothing and footwear, school books, religious and educational publications, classroom supplies, newspapers, subscription magazines, draft beer, long distance telephone charges sales for delivery outside the province, and sales of 20¢ and under. Regulations are authorized to provide for rebates to municipal corporations or a local board thereof in respect of certain purchases.

## II. Provincial Governments — Continued

TABLE 7. Manitoba

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	R.S. 1954, c. 4 S. 1958, c. 2 S. 1962	admission price  pari-mutuel betting pool	61¢ to 64¢—1¢, 65¢ to 67¢—2¢, 68¢ to 70¢—3¢, 71¢ to \$1.00—5% over \$1.00—10%  10%	Exemptions are allowed for admission prices of 60¢ or less.
Motor fuel	Gasoline Tax Act	S. 1955, c. 24 S. 1961, c. 19	per gallon	14¢	Exemptions are allowed for the operation of agricultural machinery, operation of fire apparatus in municipalities, trapping, fishing and prospecting. Partial exemptions on propelling aircraft, non-commercial motor boats and canoes.
	The Motive Fuel Users Act <sup>1</sup>	R.S. 1954, c. 172 S. 1961, c. 39	per gallon	17¢	Total exemption for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery; partial exemption as set out in the Act.
Hospital insurance	Hospital Services Insurance Act	S. 1958, c. 24	monthly premium	Single \$2.00; family \$4.00	
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	½ of 1%	
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 32	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Royalty and Tax Act	R.S. 1954, c. 169	net profit	8%	This tax is imposed on income in excess of \$10,000. During first year of production the tax is 6% and during second year 7%.
	Mineral Taxation Act	R.S. 1954, c. 19	assessed value of crude oil	8 mills	In, on, or under land in a designated producing area.
Private passenger vehicle licence	Highway Traffic Act	R.S. 1954, c. 112	wheel base  operator	Wheel base not exceeding 100"—\$9.00. For each additional 5 inches or portion thereof—\$2.50. Exceeding 100" and not exceeding 110" but manufactured 7 years previous to January 1st of current year—\$9.00. Exceeding 110" and not exceeding 130" but manufactured previous to January 1932—\$9.00.  \$2.00	Reduced rates apply later in year. Expiry date Feb. 28.  Licence good for two years.
Income of individuals	Income Tax Act (Manitoba) 1962	S. 1961, 2nd session c. 1	tax otherwise payable by individual under the Income Tax Act (Canada)	23%	The Federal Act provides for abatement of 17% of tax otherwise payable by individuals under that Act for taxation year 1963. This portion plus an additional 6% imposed by the Province for hospital services, will be collected by the federal government for the Province.
Income of corporations	"	"	taxable income	10%	The same collection arrangement exists for the 9% abatement of the federal corporation income tax rates, and the extra 1% imposed by the Province for hospital services.
Tobacco	The Tobacco Tax Act	S. 1963, c. 88	Cigarettes: per cigarette Cigars: retail price  Manufactured tobacco; ½ oz. unit	½ of 1¢ per cigarette  6¢ to 15¢—1¢ 16¢ " 25¢—2¢ 26¢ " 35¢—3¢ 36¢ " 45¢—4¢ over 45¢—5¢  1¢ per ½ oz.	Exempt are cigars at a retail price of 5¢ or less.

<sup>1</sup> "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.

## II. Provincial Governments — Continued

TABLE 8. Saskatchewan

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Health Tax Act	R.S. 1953, c. 61 S. 1959, c. 26 S. 1961, 2nd session c. 3	retail price	5%	Exemptions are allowed on food and drink (non-spirituous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.
			rent of tangible personal property	5%	
Race-meetings	Horse Racing Regulation Act	R.S. 1953, c. 349	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	R.S. 1953, c. 62	per gallon	Gasoline 14¢ Diesel fuel 17¢	Exemptions are allowed for farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.
Medical care insurance	Medical Care Insurance Act	R.S. 1961, c. 1	annual personal or family charge	Single \$12.00 Family 24.00	
Hospital insurance	Saskatchewan Hospitalization Act	R.S. 1953, c. 232	annual personal or family charge	Single — \$24.00 Family — \$48.00	
Fire insurance	Fire Prevention Act	S. 1954, c. 85 S. 1957, c. 92	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	S. 1957, c. 23	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mineral Resources Act	S. 1959, c. 84	net profit	12½ per cent	A royalty free period for new mines of three years or until a net operating profit of \$2,000,000.00 has been realized whichever comes first. Also an allowance to provide for a return on investment in processing assets is made when calculating net profit from operations. Applies to Hard rock mines and Helium agreements.
Private passenger vehicle licence	Vehicles Act	R.S. 1953, c. 344	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not 120" — 15.00 " 120" — 20.00	Expiry date March 31.
			operator	\$1.00	
Income of individuals	Income Tax Act, 1961,	S. 1961, 2nd session c. 2	tax otherwise payable by individual under the Income Tax Act (Canada)	23%	The Federal Act provides for abatement of 17% of tax otherwise payable by individuals under that Act for taxation year 1963. This portion plus an additional 6% imposed by the Province will be collected by the federal government for the Province. The same collection arrangement exists in respect of the 9% abatement of the federal corporation income tax rates and the extra 1% tax imposed by the Province.
Income of corporation	"	"	taxable income	10%	

TABLE 9. Alberta

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	R.S. 1955, c. 13	pari-mutuel betting pool	5%	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Motor fuel	Fuel Oil Tax Act	R.S. 1955, c. 125	per gallon " "	Gasoline 12¢ Diesel fuel 14¢	
Mining operations	Mineral Taxation Act	R.S. 1955, c. 203	assessed value of all minerals and flat rate per acre of land	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land — not to exceed 5¢ per acre. Minimum 25¢.	



## II. Provincial Governments - Continued

TABLE 9. Alberta - Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments exemptions, etc.
Insurance	Fire Prevention Act	R.S. 1955, c. 115	premium income	$\frac{1}{2}$ of 1%	
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 35	premium income	2%	Exemption for marine insurance and annuity contracts.
Rate passenger vehicle licence	Vehicle and Highway Traffic Act	R.S. 1955, c. 356	wheel base	Not exceeding 110" - \$10.00 Exceeding 110" but not over 120" - 15.00 " 120" - 20.00	Reductions apply later in year. Expiry date Mar. 31.
Income of individuals	The Alberta Income Tax Act	S. 1961; 2nd session c. 1	operator tax otherwise payable by individual under the Income Tax Act (Canada)	\$5.00 17%	Licence good for 5 years. The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

TABLE 10. British Columbia

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	R.S. 1960, c. 361 S. 1962, c. 57	retail price	5%	Exemptions are allowed for foodstuffs, motor and heating fuels, farm machinery, and supplies, fishing apparatus, drugs, sales to Federal Government, sales for consumption outside of Province, sales less than 15¢, certain children's clothing and footwear, meals priced at \$1.00 or less, and school and religious books. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Meetings	Pari-mutuel Betting Tax Act	R.S. 1960, c. 274	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	R.S. 1960, c. 162 S. 1961, c. 22	per gallon	13¢ (1¢ on gasoline used in aircraft)	Refund of 12¢ per gallon allowed for operation of logging trucks off highways, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans, amputees and persons permanently confined to a wheel chair. Motor vehicles entering the Province subject to tax on imports in supply tanks exceeding forty gallons.
	Coloured Gasoline Tax Act	R.S. 1960, c. 63	per gallon	1¢	May only be used in ships, boats and other water vehicles, stationary and portable engines and tractors for off highway use; logging trucks used exclusively off highways; railway locomotives, railway cars and track operated motor vehicles; and for non-motor vehicle industrial purpose.
	Motive-fuel Use Tax Act (operative from July 15, 1959)	R.S. 1960, c. 251 S. 1961, c. 40	per gallon	15¢	Operators of commercial motor vehicles using motive-fuel required to pay tax on gallonage used within the Province. Motive-fuel includes diesel fuel, propane, butane. Motive fuel used in farm tractors exempt (subject to Coloured Gasoline Tax Act). Rebate of 14¢ per gallon when used off public highways.
Oil	Fuel Oil Tax Act	R.S. 1960, c. 158	per gallon	$\frac{1}{2}$ ¢	
Insurance	Fire Marshal Act	R.S. 1960, c. 148	premium income	1%	Determined by the Lieutenant-Governor in Council.
Insurance	Insurance Premiums Tax Act	R.S. 1960, c. 198	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Tax Act	R.S. 1960, c. 247	net income	10% on income derived from mining operations in excess of \$25,000	Exempt new mines from tax for first three years of production.
Logging operations	Logging Tax Act	R.S. 1960, c. 225	net income	10% on income derived from logging operations in excess of \$25,000	

## II. Provincial Governments - Continued

TABLE 10. British Columbia - Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	R.S., 1960, c. 253	net weight	1,500 lbs. or less — \$10.80 1,501 " — 2,000 lbs. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50	Expiry date Feb. 28. Reduced one-twelfth each month to minimum fee of \$2.00.
			registration fee	\$1.00	Non-commercial vehicles.
			operator	\$5.00	Licence good for 5 years.
Income of individuals	Income Tax Act, 1962	S. 1962 c. 27	tax otherwise payable by individual under the Income Tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same referred to in "Rate" column, and an abatement of normal corporate income tax of 9% of taxable income. Individual and corporate income tax will be collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	
Succession Duties (effective April 1, 1963)	Succession Duty Act	R.S., 1960, c. 372 S. 1963, c. 44	Relationship:	On estate 2% to 13%	Exemptions: Direct Line — outright collective exemption to surviving spouse and children (any age) \$60,000; outright collective exemption to orphan children (any age) \$50,000; other direct line aggregate value of property less than \$50,000.
			(1) Direct Line		
			(2) Collateral Line	6% to 16%	Collateral Line — aggregate value of property less than \$25,000, unless share of individual exceeds \$10,000.
			(3) Strangers	11% to 32%	Strangers — aggregate value of property less than \$10,000. Total tax for direct line subject to surtax of 15%. Total tax for collateral line subject to surtax of 20%. Total tax for strangers subject to surtax of 25%.

TABLE 11. Yukon Territory

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Alcoholic beverages	Liquor Ordinance	Chapter 67 Revised Ordinances 1958	on each dozen bottles of beer on each bottle of wine on each flask of spirits on each bottle of spirits	10¢ 10¢ 10¢ 25¢	
Amusement	Amusement Tax Ordinance	Chapter 3 Revised Ordinances 1958	price on admission	10%	
Fuel Oils	Fuel Oil Tax Ordinance	Chapter 6 Ordinances 1962 1st Session	per gallon	8¢	Fuel oil includes all liquid products obtained by distillation or condensation or absorption or any process from petroleum, natural casing head, or natural gas line, benzol, benzene, naphtha, coal tar, oil shales, kerosene, oil and any combination of such products. Exemptions — No tax is payable in respect of fuel oil that is used in stationary generators, for electricity to propel an aircraft, for heating, for mining exploration, for preliminary development of a body, in the extraction of ore from a mine or the processing or concentrating of such ore, for placer mining defined in the Yukon Placer Mining Act, for lubricating, for laying sprinkling on roads or streets, or for cleaning solvents.
Private passenger vehicle licence	Motor Vehicles Ordinance	Chapter 77 Revised Ordinances 1958	wheel base  operator	100" or less — \$12.00 101" to 120" — 15.00 121" & over — 20.00 \$2.00	Reduced rates apply later in the

## II. Provincial Governments - Concluded

TABLE 12. Northwest Territories

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Fuel for fuel gasoline	Fuel Oil Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	4½¢	For aviation purposes - 1½¢
Fuel oil and diesel oil	Fuel Oil Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	2½¢	For aviation purposes - 1½¢
Private passenger vehicle licence	Motor Vehicles Ordinance	Revised Ordinances of N.W.T. 1956, as amended	flat rate operator or chauffeur	\$10.00 MacKenzie District, \$2.00 elsewhere \$1.00	
Mining operations royalty tax	Canada Mining Regulations	Territorial Lands Act R.S. 1952, c. 263	value of output	For a fiscal year: (a) Value of output in excess of \$10,000 and up to \$1,000,000 ..... 3% (b) On the excess above \$1,000,000 up to \$5,000,000 ..... 5% (c) On the excess above \$5,000,000 to \$10,000,000 ..... 6% (d) On the excess above \$10,000,000 a proportional increase of one per cent for each additional \$5,000,000. Not to exceed 12%.	In computing royalties there is an equitable allowance made for pre-production, mining, milling and operational costs.  No royalty required for 36 months subsequent to commencement of production.

## III. Municipal Governments

## Summary, by Provinces, of Principal Taxes Levied by Municipalities

Taxes	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	N.W.T.
Real property .....	1	†	†	†	†	†	†	†	†	†	†	†
Personal property .....	2	†	†	†	†	...	†	...	...	...	...	...
Business .....	†	3	3	3	†	†	†	†	†	3	...	†
Household .....	...	...	5	6	3	...	...	...	...	...	...	...
Occupancy .....	...	...	...	...	3	...	...	...	...	...	...	...
Municipal .....	...	...	...	...	...	...	...	...	...	...	...	...
Amusement .....	7	...	...	...	8	...	9	10	...	...	...	...
...	†	...	...	...	11	...	...	†	...	...	...	...
...	†	†	†	†	3	3	3	3	3	...	...	†

1 Cities of St. John's and Corner Brook and some of the larger towns.

2 Levied on stock-in-trade and known as the Stock Tax.

3 Of limited application.

4 In some instances business licences are applied instead of, or as a supplement to, a business tax.

5 City of Halifax.

6 City of Fredericton.

7 On fuel oil, gasoline and coal sales.

8 Provincial legislation permits municipal corporations to levy sales taxes which, by agreement, are collected by the province and remitted by it to the corporations.

9 On electricity and gas accounts in the city of Winnipeg.

10 On electricity accounts in urban municipalities.

11 Tax levied by the province and shared with the municipalities.

† General application.

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
John's, city***	20%	...	20%	Water tax – various rates	Real property – Rental value Business – Rental value Water – Rental value	Sales tax – 2% on fuel oil sales Amusement tax – 10% of admission price
Prince Edward Island*						
Charlottetown, city	33.5 mills	33.5 mills	33.5 mills	...	Real property – 66⅔% of real value Personal property – 66⅔% of real value Business – Various %'s of real value for different businesses	Education tax – \$25 per year on all males 21 to 60 and \$12 per year on all females 21 to 55 who are earning \$1,200 or over per year



## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Nova Scotia*						
Halifax Metropolitan Area:						
Halifax, city	Property of a residential character 22.0 mills Property of a Business character 49.6 mills	...	49.6 mills	Occupancy tax 22.0 mills	Real property — Real value Business — 50% of real value Occupancy — 25% of real value if occupancy is for any purpose other than residential or business	Poll tax — All male and female residents over 21 years who are not otherwise assessed and are employed for 12 months or more and are earning \$1,500 or more per year pay \$20 per year
Dartmouth, city	32 mills	32 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — All non-proprietors over 21 years earning in excess of \$1,000 per year pay \$20 per year.
Sydney, city	38.8 mills	38.8 mills	38.8 mills	...	Real property — Real value Personal property — Real value Business — Average value of stock-in trade	Poll tax — All male and female residents 21 to 60 years unassessed and earning \$1,000 or more per year as follows: males — \$20 per year females — \$15 per year If they are assessed the rates are \$6, \$12 or \$16 according to assessment.
Amherst, town	31 mills	..	31 mills	...	Real property — Real value Personal property — 15% of real property	Poll tax — All male and female residents 21 to 60 years as follows: ratepayers — \$2 to 18 per year non-ratepayers — \$20 per year
Glace Bay, town	126 mills	126 mills	...	...	Real property — 25% of real value Personal property — Real value	Poll tax — All males and females over 21 years Males — \$25 per year Females — \$10 per year
Truro, town	28 mills	28 mills	28 mills	...	Real property — Real value Personal property — 20% of real value Business — Stock-in-trade	Poll tax — All residents 21 to 60 years who are non-proprietors and earn in excess of \$1,000 per year pay \$25 per year.
New Brunswick*						
Saint John Metropolitan Area:						
Saint John, city	67 mills	67 mills	67 mills	...	Real property — Real value Personal property — Real value Business — Real value	Poll tax — \$35 per year for persons 21 to 65 years except unemployed females
Lancaster, city	53 to 66.4 mills		...	...	Real property — Real value Personal property — Cars and trucks 60% of real value Personal property — Other 75% of real value	Poll tax — All employed persons 21 to 60 years, \$15.35 to \$28.30
Campbellton, city	43 mills	43 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — All male residents 21 to 60 years pay \$20 per year and all female residents 21 to 60 years who earn minimum of \$800 per year pay \$20 per year
Edmundston, city	48.9 mills	48.9 mills	...	...	Real property — 50% of real value Personal property — 50% of real value	Poll tax — All persons 21 to 60 years other than unemployed females pay \$10 per year
Moncton, city	50 mills	50 mills	50 mills	...	Real property — Real value Personal property — Real value Business — Rental value	Poll tax — All males 20 to 60 years and all employed males 21 to 65 years pay \$20 per year

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec							
Montreal Metropolitan Area:							
Montreal, city <sup>2</sup> (May 1, 1963 to April 30, 1964)	Catholic 23 mills Protestant and Jewish 23 mills neutral 29.5 mills	General rate 11.75% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches.	Water tax — General rate 6.38% of annual rental value, <sup>3</sup>	Real property — Real value Business — Rental value	Municipal 2% on retail sales		...
Jacques Cartier, city	Catholic 27 mills Protestant 27 mills	60 mills	Water rate — residential \$30 per year; commercial and industrial metered at different rates. Personal property tax 2.5 mills	Real property — Real value Business — Rental value Personal property — Rental value	Municipal 2% on retail sales	This tax is levied by province and shared with municipalities. For detail see provincial section	...
Lachine, city	Catholic (Lachine) 19.5 mills Catholic (St. Sacrement) 18.5 mills Protestant 19.5 mills neutral 26 mills	8½%	Water tax — Residential rate 8% Commercial rate 7% Personal property tax — same rates as for real property.	Real property — Real value Business — Rental value Water — Rental value Personal property — Real value of machinery	Municipal 2% on retail sales		...
LaSalle, city	Catholic 20 mills Protestant 20 mills neutral 26.5 mills	8½% also special taxes on different businesses	Water rate — \$3 per 1,000 cubic feet, \$25 per year minimum rate	Real property — Real value Business — Rental value Maximum special tax \$60 for businesses where a rental value is not established	Municipal 2% on retail sales		...
Montreal North, city	Catholic 19 mills Protestant 21 mills neutral 27.5 mills	4%	Water rate — 7½%	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Outremont, city	Catholic St. Viateur parish 21.1 mills Ste. Madeleine parish 25.1 mills Protestant 24.6 mills neutral 31.1 mills	½ of 1% on manufacturers and wholesalers, 6% on retailers	..	Real property — Real value Business — Assessed valuation of real property for manufacturers and wholesalers, rental value for retailers and others	Municipal 2% on retail sales		...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Continued							
Montreal Metropolitan Area — Concluded:							
St. Laurent, city	Catholic 17.4 mills Protestant 19.4 mills neutral 25.9 mills	8%	Water metered at different rates	Real property — 75% of real value Business — Rental value	Municipal 2% on retail sales		...
St. Michel, city	Catholic 17.95 mills Protestant 19.95 mills neutral 26.45 mills	5%	Water rate — 3½% for indus- try and 8% for residential	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Verdun, city	Catholic 22.2 mills Protestant 20.7 mills neutral 26.2 mills	11%	Water rate — 7%	Real property — 75% of real value Business — 75% of rental value Water — 75% of rental value	Municipal 2% on retail sales	This tax is levied by province and shared with municipalities.	...
Westmount, city	Catholic 29.5 mills Protestant 30.5 mills neutral 37 mills	8½%	Water rate — 6%	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Mount Royal, town	Catholic 29.5 mills Protestant 34.5 mills neutral 41 mills	8½%	..	Real property — Real value Business — Rental value	Municipal 2% on retail sales		...
Quebec Metropolitan Area:							
Quebec, city (May 1, 1963 to April 30, 1964)	Catholic 29.1 mills Protestant .. neutral 33.4 mills (Includes special rate of 1 mill)	18%	Water rate — 72¢ per \$100	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Levis, city (May 1, 1963 to April 30, 1964)	14.5 mills	...	Water rate — \$25 per dwell- ing also a rate of 35¢ per \$100	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Sillery, city	17.6 mills	17.5 mills	..	Real property — 60% of real value Business — 60% of real value	Municipal 2% on retail sales		..



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Concluded							
Acoutimi, city	Catholic Protestant and neutral 54 mills (Includes 15 mills on land values only)	Licences and 6 mills	Personal property tax 39 mills Water rate — \$24 per year Garbage \$12 per year	Real property — 40% of real value Business — Real value of stock-in-trade Personal property — 40% of real value of machinery and equip- ment	Municipal 2% on retail sales		..
Anby, city	Catholic 32.6 mills Protestant 27.6 mills neutral 32.6 mills	6%	..	Real property — 60% of real value Business — Rental value	Municipal 2% on retail sales		All males 21 to 65 years pay \$5 per year
Il, city May 1, 1963 to April 30, 1964)	Catholic 55.7 mills Protestant 53.7 mills	5 mills	Water rate — 5 mills	Land — 40% of real value Buildings, etc. — 40% of real value Business — Stock-in-trade Water — 40% of real value	Municipal 2% on liquor sales only	This tax	...
Acquiere, city	43 mills	Licences also $\frac{2}{4}$ of 1%	..	Real property — 50% of real value Business — Real value of stock-in-trade	Municipal 2% on retail sales	is levied by province and shared with municipalities. For detail see provincial section	Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$50 per year
Hyacinthe, city	Catholic 22 mills Protestant 18.5 mills	4%	Water rate 6% or 4 mills for single dwellings Sewer rates 1% annual rental value for each tenant	Real property — Real value (re-assessed for 1963) Business — Rental value Water — Rental value — Real value	Municipal 2% on retail sales		...
Jerome, city	Catholic and Protestant 26.3 mills	Licences plus 70¢ per \$100 on stock-in- trade	Water rate — owner \$24 plus 3 mills on real value tenants \$24 plus 5 mills on real value Garbage rate — business pro- perty \$14.40 per year; private dwellings \$7.20 per year	Real property — 75% to 80% of real value	Municipal 2% on retail sales		...
Acquiere-de-Valley- field, city	Catholic 40 mills Protestant 39 mills neutral 40 mills	4%	Water rate — 7% to 12%	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Acquiere, city	Catholic 28 mills Protestant 24 mills neutral 28 mills	70 mills	Rental tax — 50 mills Water metered	Real property — 75% of real value Business — 75% of real value Rental tax — Rental value	Municipal 2% on retail sales		\$5 on individuals not otherwise assessed also \$20 per year for professionals.

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed— real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario*				
Toronto Metropolitan Area:				
Toronto, city	Public school 64.58 mills Separate school 64.58 mills	Public school 71.97 mills Separate school 71.97 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Forest Hill, village	Public school 52.3 mills Separate school 53.2 mills	Public school 59.28 mills Separate school 60.48 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Leaside, town	Public school 46.43 mills Separate school 48.94 mills	Public school 53.18 mills Separate school 55.99 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Long Branch, village (1962 rates)	Public school 52.20 mills Separate school 55.03 mills	Public school 57.49 mills Separate school 60.62 mills	Real property—Real value Business—Floor space occupied	...
Mimico, town	Public school 54 mills Separate school 54 mills	Public school 60.52 mills Separate school 60.52 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
New Toronto, town	Public school 51.15 mills Separate school 54.43 mills	Public school 56.56 mills Separate school 60.20 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Swansea, village	Public school 48.48 mills Separate school 51.81 mills	Public school 54.76 mills Separate school 58.46 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Weston, town	Public school 56.40 mills Separate school 62.83 mills	Public school 60.09 mills Separate school 66.94 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 52.70 mills Separate school 54.65 mills	Public school 60 mills Separate school 62.17 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 63.9 mills Separate school 63.68 mills	Public school 71.96 mills Separate school 71.71 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
York, twp.	Public school 59.6 mills Separate school 58.33 mills	Public school 66.65 mills Separate school 65.22 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
York East, twp.	Public school 58 mills Separate school 56.85 mills	Public school 64.84 mills Separate school 63.56 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
York North, twp.	Public School 55.64 mills Separate school 53.98 mills	Public school 64.05 mills Separate school 62.2 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 62.29 mills Separate school 63.19 mills	Public school 66.89 mills Separate school 67.89 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Burlington, town <sup>4</sup>	Public school 62 mills Separate school 62 mills	Public school 68 mills Separate school 68 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
London Metropolitan Area:				
London, city	Public school 61.5 mills Separate school 66.5 mills	Public school 68.1 mills Separate school 73.6 mills	Real property—Real value (Partial re-assessment for 1963) Business—Various %'s of real value for different businesses	...
Westminster, twp.	Public school 49.5 mills Separate school 56.9 mills	Public school 55.4 mills Separate school 67.3 mills	Real property—Real value Business—Various %'s of real value for different businesses	...

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Continued				
Ottawa Metropolitan Area: Ottawa, city	Public school 48.93 mills Separate school 57.88 mills	Public school 55.14 mills Separate school 64.80 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Eastview, town	Public school 52.86 mills Separate school 54.07 mills Separate school 60.22 mills	Public school 60.61 mills Separate school 61.95 mills Separate school 68.48 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area: Windsor, city	Public school 33.47 mills Separate school 34.98 mills	Public school 37.25 mills Separate school 38.93 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 67 mills Separate school 67 mills	Public school 73 mills Separate school 73 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Thornhill, city	Public school 83.53 mills Separate school 83.53 mills	Public school 92.62 mills Separate school 92.62 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Uxbridge, city	Public school 91.9 mills Separate school 91.9 mills	Public school 103 mills Separate school 103 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor, city	Public school 57.2 mills Separate school 57.2 mills	Public school 63 mills Separate school 63 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Rockville, city	Public school 76 mills Separate school 76 mills	Public school 84 mills Separate school 84 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor, city	Public school 68 mills Separate school 68 mills	Public school 76 mills Separate school 76 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor, city	Public school 68.94 mills Separate school 69.69 mills	Public school 77.57 mills Separate school 78.40 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor, city	Public school 75.75 mills Separate school 75.75 mills	Public school 84 mills Separate school 84 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor, city	Public school 65.06 mills Separate school 65.06 mills	Public school 72.41 mills Separate school 72.41 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Windsor, city	Public school 97 mills Separate school 99 mills	Public school 107.55 mills Separate school 109.75 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 18 to 60 years not otherwise assessed pay \$10 per year
Windsor, city*	Public school 79.4 mills Separate school 79.4 mills	Public school 88.4 mills Separate school 88.4 mills	Real property — Real value Business — Various %'s of real value for different businesses	...



## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed – real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* – Concluded				
Kitchener, city	Public school 53.00 mills Separate school 55.06 mills	Public school 58.42 mills Separate school 60.71 mills	Real property – Real value Business – Various %'s of real value for different businesses	Poll tax – All males 21 to 60 years not otherwise assessed pay \$10 per year
North Bay, city	Public school 60.14 mills Separate school 72.04 mills	Public school 67.08 mills Separate school 80.30 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
Oshawa, city	Public school 37 mills Separate school 37 mills	Public school 40 mills Separate school 40 mills	Real property – Real value Business – Various %'s of real value for different businesses	Poll tax – All males 21 to 60 years not otherwise assessed pay \$10 per year
Owen Sound, city	Public school 94 mills Separate school 94 mills	Public school 105.5 mills Separate school 105.5 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
Peterborough, city	Public school 70.44 mills Separate school 70.78 mills	Public school 77.91 mills Separate school 78.28 mills	Real property – Real value Business – Various %'s of real value for different businesses	Poll tax – All males 21 to 60 years not otherwise assessed pay \$5 per year
Port Arthur, city	Public school 68.00 mills Separate school 72.50 mills	Public school 74.5 mills Separate school 79.5 mills	Real property – Real value Business – Various %'s of real value for different businesses	..
St. Thomas, city	Public school 70.22 mills Separate school 70.22 mills	Public school 77.67 mills Separate school 77.67 mills	Real property – Real value Business – Various %'s of real value for different businesses	Poll tax – All males 21 to 60 years not otherwise assessed pay \$7.50 per year
Sarnia, city	Public school 38.44 mills Separate school 44.01 mills	Public school 42.57 mills Separate school 48.76 mills	Real property – Real value (buildings reassessed for 1963) Business – Various %'s of real value for different businesses	Poll tax – All males over 21 years not otherwise assessed pay \$6 per year
Sault Ste. Marie, city	Public school 33.98 mills Separate school 39.41 mills	Public school 37.37 mills Separate school 43.41 mills	Real property – Real value Business – Various %'s of real value for different businesses	Poll tax – All males 21 to 60 years not otherwise assessed pay \$10 per year
Stratford, city	Public school 83.89 mills Separate school 83.89 mills	Public school 94.16 mills Separate school 94.16 mills (business rates are 3.5 mills less)	Real property – Real value and/or rental value Business – Various %'s of real value and/or rental value for different businesses	Poll tax – All males 21 to 60 years not otherwise assessed pay \$10 per year
Sudbury, city	Public school 74.44 mills Separate school 79.68 mills	Public school 81.89 mills Separate school 87.71 mills	Real property – Real value Business – Various %'s of real value for different businesses	Poll tax – All males not otherwise assessed pay per year
Welland, city	Public school 58.3 mills Separate school 58.3 mills	Public school 65.7 mills Separate school 65.7 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
Woodstock, city	Public school 70 mills Separate school 70 mills	Public school 77.8 mills Separate school 77.8 mills	Real property – Real value Business – Various %'s of real value for different businesses	Poll tax – All males 21 to 60 years not otherwise assessed pay \$10 per year
Timmins, town	Public school 73 mills Separate school 73 mills	Public school 78 mills Separate school 78 mills	Real property – Real value and/or rental value Business – Various %'s of real value for different businesses	Poll tax – All males over 21 years not otherwise assessed pay \$10 per year

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Other taxes
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business		
Manitoba*					
Winnipeg Metropolitan Area: Winnipeg, city	52 mills	52 mills	6% to 20%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	Electricity and gas sales tax— 5% of commercial and 2½% of domestic bills
East Kildonan, city	62.5 mills	61.75 mills	5% to 15%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface school district 60.73 mills Norwood school district 60.65 mills	St. Boniface school district 60.73 mills Norwood school district 60.65 mills	6% to 17%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
St. James, city	40.33 mills	40.33 mills	4% to 10%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	Water and sewer frontage charge of 15¢ per frontfoot.
Windsor, city	School district No. 39 72.44 mills School district No. 1569 61.03 mills	School district No. 39 72.44 mills School district No. 1569 61.03 mills	7½%	Land — Real value Buildings, etc. — 30% of real value Personal property — Real value Business — Rental value	...
West Kildonan, city	54.85 mills	54.85 mills	Various rates maximum 15%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Port Garry, suburban municipality	69.77 mills	69.77 mills	5% to 10%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
St. Vital, city	58 mills	58 mills	7%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
London, city	63.5 mills	63.5 mills	8½%	Land — 60% of real value Buildings, etc. — 40% of real value Personal property — 60% of real value Business — Rental value	...
Flon, town	65 mills	...	12% and 13¼%	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...

## Saskatchewan\*

Municipality	Real property	Business	Basis of assessed valuations and percentages taxed	Other taxes
Se Jaw, city	Public school 92 mills Separate school 92 mills	92 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 5% of admission price
St. Battleford, city	Public school 86 mills Separate school 86 mills	86 mills	Land — Real value Buildings, etc. — 40% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 5% of gross gate receipts including advance sales
Winnipeg, city	Public school 80.5 mills Separate school 80.5 mills	80.5 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 6% up to \$1 and 10% of admission price over \$1

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan* — Concluded				
Saskatoon, city	Public school 61.64 mills Separate school 61.64 mills	61.64 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — Graduated rates on admission prices Poll tax — Each single person over 21 years who is not a property owner, has been resident for 3 months earns a minimum of \$75 month pays \$5 per year
Swift Current, city	Public school 84.31 mills Separate school 84.31 mills	84.31 mills	Land — Real value (re-assessed for 1963) Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Yorkton, city	Public school 70 mills Separate school 70 mills	..	Land — Real value Buildings, etc. — 60% of real value	...
Alberta*				
Calgary, city**	Public school 63 mills Separate school 63 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton, city**	Public school 47.5 mills Separate school 47.5 mills	6% to 20%	Land — Real value Buildings, etc. — 50% and 60% of real value Business — Rental value	...
Grande Prairie, city	Public school 62 mills Separate school 62 mills	5% to 7%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 34 mills Separate school 34 mills	5%	Land — Real value Buildings, etc. — 60% of real value Business — 10% of rental value	...
Lethbridge, city	Public school 45 mills Separate school 45 mills	7½%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Red Deer, city	Public school 48 mills Separate school 48 mills	Commercial 7¼% Industrial 2½%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
British Columbia*				
Vancouver Metropolitan Area: Vancouver, city	61.14 mills	7%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
New Westminster, city	47.48 mills	9%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes (re-assessed for 1963) — 75% of real value for school purposes Business — 60% of rental value	...
North Vancouver, city	60.099 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Burnaby, district	46.7 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Coquitlam, district	43.2 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	59.8 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes 75% of real value for school purposes	...
Richmond, district	48 mills	...	Land — Real value (re-assessed for 1963) Buildings, etc. — 75% of real value	...
Surrey, district	43 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
West Vancouver, district	45.1 mills	...	Land — Real value Buildings, etc. — 75% of real value	...



## III. Selected Municipal Governments — Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia* — Concluded				
Victoria Metropolitan area:				
Victoria, city	55 mills	6¼%	Land — Real value Buildings, etc.— 75% of real value Business — Rental value	...
Quilmt, district	41 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Kit Bay, district	44.5 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Richmond, district	School district No. 61 46.5 mills School district No. 63 47.92 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Fraser Creek, city	54.82 mills	...	Land — Real value Buildings, etc.— 60% of real value for municipal purposes — 75% of real value for school purposes	...
Langford, city	61 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Port Moody, city	46 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Port Moody, city	91.3 mills	...	Land — Real value Buildings, etc.— 30% of real value for municipal purposes — 75% of real value for school purposes	...
Port Moody, city	46.21 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Port George, city	76 mills	...	Land — Real value (re-assessment of residential properties for 1963) Buildings, etc.— 50% of real value for municipal purposes — 75% of real value for school purposes	...
Port Rupert, city	60.07 mills	5%	Land — Real value Buildings, etc.— 75% of real value Business — Rental value	...
Port, city	75 mills	...	Land — Real value Buildings, etc.— 50% of real value for municipal purposes — 75% of real value for school purposes	...
Port, city	51.5 mills	...	Land — Real value (re-assessed for 1963) Buildings, etc.— 50% of real value for municipal purposes — 75% of real value for school purposes	...
Yukon Territory				
Whitehorse, city	55 mills	...	Land — Real value Buildings, etc.— 65% of real value	...
Whitehorse, city	39.79 mills	22 mills	Land — Real value Buildings, etc.— 50% of real value for municipal purposes — Real value for school purposes Business — Real value	...
Northwest Territories				
Yellowknife, Municipal district	32 mills	12 mills	Real property — Real value Business — Real value	..
Yellowknife, Municipal district	Public school 54 mills Separate school 54 mills	Public school 37 mills Separate school 37 mills	Land — Real value Buildings, etc.— 66⅔% of real value Business — 66⅔% of real value	Poll tax — Each person 21 years or over who is not a property owner and has been employed for 3 months pays \$10 per year

\* St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

† Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.

‡ Rates for hotels, inns and restaurants are 12.76. There are a few special rates and if water is metered the minimum charge is the general rate.

§ Rural rates are 8.3 mills less than the rates quoted.

|| Business rates are 2.6 mills less than the rates quoted.

¶ Water charges, additional to tax rates, are billed to consumers.

\*\* Metropolitan municipality. See introduction.









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# PRINCIPAL TAXES AND RATES

## FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1964

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# PRINCIPAL TAXES AND RATES 1964

## COMMENTARY AND EXPLANATORY NOTES

The purpose of this report is to present certain data on the more important revenue-producing taxes and rates imposed by governments in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included. Municipal data were prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1964 unless otherwise noted.

### I. Government of Canada

Pension payments out of the Old Age Security Fund were increased in October, 1963, from \$65 to \$75 per month. The relevant legislation also provided for an increase in the old age security tax on income of individuals from 3% to 4%, effective January 1, 1964.

The Budget for the 1964-65 fiscal year was presented on March 16, 1964. This report incorporates the proposals made in the budget; the proposed tax changes will not become law until passed by Parliament.

There were no changes in the income tax rates on personal and corporation income, and taxes and duties on liquor, cigarettes and tobacco were left untouched.

Legislation is proposed to extend the deduction for income tax purposes now allowed for tuition fees paid by full-time students to include tuition fees paid by part-time students for courses to gain a university degree, a high school matriculation certificate or to acquire a technical skill to improve their qualifications for employment or business.

The provision under which new manufacturing or processing businesses in designated areas receive an exemption from tax on their income for three years after commencement of operations will be extended so that new businesses will be allowed to qualify if they commence operations at any time before April 1, 1967.

The 20% rate of non-resident withholding tax enacted in 1963 for dividends paid after the end of 1964 by companies that do not have a degree of Canadian ownership will not come into effect.

The rules for determining if a company has a degree of Canadian ownership will be amended to make it clear that the shares owned by Canadians, or made available to Canadians by listing on a Canadian stock exchange, must be equity shares.

Some changes were proposed in the Estate Tax Act to implement arrangements made with the Provinces and some minor tariff changes were announced.

The greater part of the budgetary revenue of the Government of Canada is derived from taxes imposed under the following legislation:

(a) **The Income Tax Act.** Under this Act, an income tax is levied on the taxable income of individuals and corporations resident in Canada and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year. A withholding tax at the rate of 15% is also levied on dividends, interest and similar payments from Canada to non-residents. This tax is only 10% on dividends paid by companies that have a degree of Canadian ownership. The Income Tax Act also imposes a tax on the taxable value of gifts made in the year. Canada has entered into income tax conventions with certain countries in order to avoid having the same income taxed by both Canada and the other country concerned. In addition to the income tax, an old age security tax is levied on individuals and corporations.

Under the terms of the Federal-Provincial Fiscal Arrangement (see the Federal-Provincial Fiscal Arrangement section of this commentary), the federal government in 1964 will collect only 82% of the personal income tax otherwise payable at the full federal rates from individuals who reside in the provinces and will abate its normal corporate income tax rates by 9% on taxable profits earned in any province except Quebec and by 10% on taxable profits earned in Quebec. The provinces will fill the void left by the federal withdrawal by the imposition of their own income taxes. For additional information on income taxes imposed by the Provinces, see the provincial section of this commentary.

(b) **Excise Tax Act.** Under this Act, a general sales tax of 8% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 3% imposed under the Old Age Security Act, is payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax there is an excise tax at the manufacturer's level on a number of articles manufactured in, or imported into Canada.

(c) **Excise Act.** Under this Act duties are levied on the domestic production of tobacco and alcoholic products other than wines.

(d) **Customs Tariff.** Under this legislation most imported goods are subject to customs duties.

(e) **Estate Tax Act.** This tax applies to all the property of persons domiciled in Canada at the time of death and to property situated in Canada of persons domiciled outside Canada at time of death. No estate valued at less than \$50,000 is subject to estate tax. If the aggregate net value of the estate exceeds \$50,000 a basic exemption of \$40,000 is allowed. The exemption is \$60,000 if a widow survives. There is an additional exemption of \$10,000 for each surviving dependent child. For 1964-65 there will be an abatement of 50% of the federal tax otherwise payable in respect of property in the provinces of Ontario and Quebec and an abatement of 75% in the province of British Columbia. (See also Section II. Provincial Governments).

## II. Provincial Governments

Several provinces introduced new tax legislation and made some changes relative to existing taxes for 1964.

In Newfoundland bets placed on horse racing under the pari-mutuel system are now subject to a 5% tax.

In Prince Edward Island and New Brunswick new schedules of rates for motor vehicle licences were introduced, effective January 1, 1964.

In Quebec the system of a provincial retail sales tax of 4% plus a 2% sales tax in any municipality so desiring it, has been replaced by a uniform retail sales tax of 6% imposed and collected by the Province, the appropriate redistribution of the municipal share being made to all municipalities under prescribed formulae. Other changes are increases in the tax on pari-mutuel betting, and an increase in the exemption for death duties from \$10,000 to \$20,000 for estates under \$50,000. Effective April 25, 1964, Quebec Liquor Commission stores collect 6% on sales of liquor where formerly only the 2% municipal sales tax was charged.

In Ontario monthly premium rates for hospital insurance were increased, and the tax on motor fuel, including diesel fuel, was increased by 2 cents per gallon. Private passenger vehicle licence fees are now based on the number of cylinders instead of on horsepower, as formerly; minor reductions were made in amusement taxes.

In Saskatchewan the annual premiums under the Medical Care Insurance Act have been reduced to \$6 single and \$12 family; annual premiums under the Saskatchewan Hospitalization Act have been reduced to \$20 single and \$40 family.

In British Columbia the Succession Duty Act has been amended to provide for increased rates effective April 1, 1964. There is an abatement of 75% of the federal estate tax otherwise payable.

In the Yukon Territory the rate of tax per gallon under the Fuel Oil Tax Ordinance was increased from 8¢ to 9¢, effective April 1, 1964.

In the Northwest Territories the tax on gasoline has been increased to 6¢ per gallon, and on fuel oil and diesel oil to 3¢ per gallon, both effective April 1, 1964.

**Federal-Provincial Fiscal Arrangement.** This arrangement which became operative on April 1, 1962 will run until March 31, 1967. Basically it entails a partial federal withdrawal from the field of direct taxation and the re-entry of all provinces in the same field.

Under the terms of this arrangement, the federal government in 1964 will collect only 82% of the personal income tax otherwise payable at the full federal rates. The remaining 18% will be collected by or on behalf of the provinces under the provisions of provincial tax legislation.

Similarly in 1964, the Federal Government will forego a portion of its normal income tax on corporate profits earned in the provinces. The federal withdrawal from this field is equal to 9% of taxable profits earned in any province except Quebec and 10% of taxable profits earned in Quebec. The extra 1% is allowed in respect of profits taxed by the Province of Quebec to compensate for the additional tax levied by the Province on corporation income to provide grants to universities in replacement of federal grants which, in other provinces, are paid to the universities through the Canadian Universities Foundation.

Lastly the federal government will abate its collections of estate tax otherwise payable by 50% in respect of property in Ontario and Quebec and by 75% in British Columbia. These provinces levy death taxes in the form of succession duties.

The Provinces are not limited to the revenue from direct taxation which is relinquished by the Federal Government. Under the Constitution, they have unrestricted powers to levy direct taxes and four of them have availed themselves of this power to levy a tax on the income of their taxpayers which is higher than the abatement of federal income tax otherwise payable allowed to these taxpayers by the Federal Government.

In those provinces which impose income taxes on profits derived from logging operations, a reduction of the federal income tax otherwise payable equal to the lesser of  $\frac{2}{3}$  of the provincial tax or 10% of the income from logging operations is allowed. In those provinces which impose income taxes on profits derived from mining operations, such taxes are allowed as deductions in computing income for federal income tax purposes.



All provincial governments except Manitoba and Alberta now levy a general sales tax on the retail price of goods purchased within their jurisdiction. Specific taxes on tobacco and alcoholic beverages are imposed in Prince Edward Island, on tobacco in New Brunswick and Manitoba, on cigarettes in Nova Scotia, and on liquor in the Yukon Territory. Amusement taxes are levied by all provincial governments with the exception of Saskatchewan and British Columbia. In Saskatchewan an amusement tax is imposed at the municipal level.

Data shown in respect of motor vehicles are for private passenger vehicles only. Rates shown for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in those provinces which have established such funds. Reference should be made to the DBS report "The Motor Vehicle Part I", Catalogue No. 53-217, for further details on motor vehicle rates and regulations.

### III. Municipal Governments

The principal source of revenue of municipal governments in Canada is from taxes levied on the value of real property. The percentage of real value taxed (assessed value) is that specified by law, wherever it is so regulated, and not the total value of real property. Methods of determining values for assessment purposes vary widely. One method will produce a low level of assessed valuations on which a high tax rate is levied; another method will result in low tax rates levied on high assessed valuations. Because of this variation in taxable assessments

and tax rates as between municipalities, the tax rates themselves cannot be regarded as an accurate indication of differences in tax burden. It is only by taking the relative assessments into consideration that valid comparisons can be made.

For 1964 the municipal coverage is approximately the same as for 1963. A few of the questionnaire forms either were not returned or were returned too late for inclusion in the report, possibly because the municipalities in question were later than usual in striking their tax rates for the 1964 taxation year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax levied on public school supporters in the City of Ottawa is 50.85 mills on each dollar of taxable assessment, or \$50.85 per thousand dollars.

Municipalities in metropolitan areas, that is, areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Because metropolitan areas consist of large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas. However, the rates shown in this report include provision for the financial requirements of metropolitan corporations where such exist, such as the Municipality of Metropolitan Toronto and the Metropolitan Corporation of Greater Winnipeg.

June 22, 1964.

*The assistance and cooperation of government officials at all three government levels is gratefully acknowledged.*

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### SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.



## PRINCIPAL TAXES AND RATES

## I. Government of Canada

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions tax credits, etc.
Income of individuals	Income Tax Act	Taxable income	Personal income tax schedule (including 4% Old Age Security Tax—maximum \$120): <sup>1</sup> 15% on first \$1,000 of taxable income \$ 150 on \$ 1,000 plus 18% on next \$ 1,000 330 " 2,000 " 21% " " 1,000 540 " 3,000 " 19% " " 1,000 730 " 4,000 " 22% " " 2,000 1,170 " 6,000 " 26% " " 2,000 1,690 " 8,000 " 30% " " 2,000 2,290 " 10,000 " 35% " " 2,000 2,990 " 12,000 " 40% " " 3,000 4,190 " 15,000 " 45% " " 10,000 8,690 " 25,000 " 50% " " 15,000 16,190 " 40,000 " 55% " " 20,000 27,190 " 60,000 " 60% " " 30,000 45,190 " 90,000 " 65% " " 35,000 67,940 " 125,000 " 70% " " 100,000 137,940 " 225,000 " 75% " " 175,000 269,190 " 400,000 " 80% on excess	Main exemptions and deductions from income to arrive at "taxable income": For single status ..... \$1,000 For married status ..... 2,000 For each dependent child under 16 years of age ..... 1,000 For dependent children 16 or 17 years of age in respect of whom family allowances were paid in 1964 ..... 4,000 For each other dependent (as defined by law and including dependent children, and wholly dependent brothers or sisters over 21 years of age if they are attending university) ..... 10,000 Taxpayer over 65 years of age an additional ..... 2,000 Charitable donations—up to 10% of income ..... 10,000 Medical expenses in excess of 3% of income ..... 10,000  In lieu of claiming deductions for charitable donations, medical expenses, trade union dues and professional membership dues individual may instead claim a standard deduction of \$100 and file no receipts.  The federal income tax liability of an individual who is a resident of a province is abated by 18%.  Also see note under corporation income tax.
		Investment income from sources outside Canada.	An additional tax of 4%	Deductions from total investment income of \$2,400 or the total of personal exemptions, whichever is greater plus allowable charitable donations and medical expenses.  Excludes rental income from real property.
Income of corporations		Taxable income of corporations resident in Canada or doing business in Canada.	(a) 21% (including Old Age Security Tax of 3%) <sup>1</sup> of the amount taxable, if the amount taxable does not exceed \$35,000 and (b) \$7,350 plus 50% of the amount by which the amount taxable exceeds \$35,000.	Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in any province except Quebec. <sup>2</sup> This credit is 10% in the Province of Quebec where arrangements exist for the replacement of federal grants to universities by additional provincial grants. Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.
Income of non-residents		Withholding tax on interest dividends, management fees, rents and royalties paid to a non-resident.	10% on dividends paid to non-residents by corporations having a degree of Canadian ownership or control (25% of voting equity stock). 15% in all other instances.	Exemptions: Interest on Government of Canada bonds issued on or before December 20, 1960. Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency, issued on or before December 20, 1960. Income covered by terms of a tax treaty such as that with the United Kingdom. Interest payments to non-residents who are exempt from income tax in own country of residence.
		Profits of non-resident corporations carrying on business in Canada.	15%	Deductions from taxable income earned in Canada: Federal and provincial income taxes, allowance in respect of net increase in capital investment in property in Canada.
Gifts to and from individuals	Income Tax Act (Part IV)	Aggregate taxable value of gifts.	Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000.	A gift of \$1,000 or less to any one person and a gift to a charitable organization by the Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transfer between husband and wife or from parent to child.

FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

I. Government of Canada — Continued

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estates	Estate Tax Act	Aggregate taxable value of estate of a person dying domiciled in Canada.	<p>Estate Tax Rate Schedule:</p> <p>10% on first \$5,000 of aggregate taxable value</p> <p>\$ 500 on \$ 5,000 plus 12% on next \$ 5,000</p> <p>1,100 " 10,000 " 14% " " 5,000</p> <p>1,800 " 15,000 " 16% " " 5,000</p> <p>2,600 " 20,000 " 18% " " 20,000</p> <p>6,200 " 40,000 " 20% " " 20,000</p> <p>10,200 " 60,000 " 22% " " 40,000</p> <p>19,000 " 100,000 " 24% " " 50,000</p> <p>31,000 " 150,000 " 26% " " 50,000</p> <p>44,000 " 200,000 " 28% " " 75,000</p> <p>65,000 " 275,000 " 30% " " 75,000</p> <p>87,000 " 350,000 " 32% " " 100,000</p> <p>119,500 " 450,000 " 34% " " 100,000</p> <p>153,500 " 550,000 " 36% " " 100,000</p> <p>189,500 " 650,000 " 38% " " 100,000</p> <p>227,500 " 750,000 " 40% " " 100,000</p> <p>267,500 " 850,000 " 42% " " 100,000</p> <p>309,500 " 950,000 " 44% " " 150,000</p> <p>375,500 " 1,100,000 " 46% " " 200,000</p> <p>467,500 " 1,300,000 " 48% " " 250,000</p> <p>587,500 " 1,550,000 " 50% " " 250,000</p> <p>712,500 " 1,800,000 " 52% " " 200,000</p> <p>816,500 " 2,000,000 " 54% " remainder</p>	<p>Estates whose aggregate net value do not exceed \$50,000 are not taxable.</p> <p>Main exemptions and deductions:</p> <p>Bona fide debts, reasonable funeral expenses and probate fees.</p> <p>Gifts to charitable organizations in Canada.</p> <p>Gifts to federal, provincial or municipal governments.</p> <p>Gifts completed more than three years before death.</p> <p>Deductions in respect of:</p> <p>(a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child — \$60,000;</p> <p>(b) a deceased person other than one described in (a) — \$40,000;</p> <p>(c) each dependent child of a deceased person described in (a) — \$10,000;</p> <p>(d) each dependent child of a deceased person not survived by a spouse — \$15,000.</p> <p>A tax abatement of part of the federal estate tax otherwise payable in respect of property situated in a province which levies its own succession duties. See Commentary.</p>
Assets in Canada of foreign-domiciled decedents.	Estate tax Act (Part II)	Aggregate value of property situated in Canada of a person dying domiciled outside of Canada.	15%	<p>Property whose aggregate value does not exceed \$5,000 is not taxable.<sup>3</sup></p> <p>Main exemptions and deductions:</p> <p>Debts specifically chargeable to the property. A tax abatement of part of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid. See Commentary.</p>
Imported goods	Customs Tariff	Mainly ad valorem <sup>4</sup> with some specific rates.	<p>Three main sets of rates:</p> <p>British preferential (lowest)</p> <p>Most — favoured — nation — under special agreements with various countries</p> <p>General — apply to all other imports</p>	<p>Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.</p>
General Sales	Excise Tax Act	Manufacturer's selling price or duty paid value of imports — ad valorem. <sup>4</sup>	<p>11%</p> <p>(Including Old Age Security Tax of 3%)</p>	<p>Exemptions include:</p> <p>Materials used directly in process of manufacture or production, certain goods used in commercial fisheries, and equipment and machinery used in farming, foodstuffs and fuels, most products of farms, forests, fisheries and mines, materials used by public hospitals, books, magazines, newspapers and materials used in their production, certain goods purchased by municipalities.</p>
Use of building materials and machinery	Excise Tax Act	ad valorem	<p>4% (June 14, 1963 to March 31, 1964)</p> <p>8% (April 1, 1964 to December 31, 1964)</p> <p>11% (thereafter)</p>	<p>Exemptions include materials used in the construction of schools, libraries, universities and hospitals.</p>
Use of special goods <sup>5</sup>	Excise Tax Act			
<p>radios</p> <p>phonographs and T.V. sets</p> <p>tubes for radios, T.V., and phonographs</p> <p>jewellery, clocks, watches</p> <p>toilet articles and cosmetics</p> <p>playing cards</p> <p>tobacco and smoker's accessories:<sup>6</sup></p> <p>Cigarettes</p> <p>Cigars</p> <p>Matches</p> <p>Lighters</p> <p>pen, cigarette holders, etc.</p> <p>Tobacco — manufactured</p> <p>Wines of all kinds containing 7% or less of absolute alcohol by volume</p> <p>Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits</p> <p>Champagne and sparkling wines</p>		<p>per unit</p> <p>ad valorem</p> <p>per unit</p> <p>ad valorem</p> <p>ad valorem</p> <p>per pack</p> <p>per 5</p> <p>ad valorem</p> <p>ad valorem</p> <p>per unit</p> <p>ad valorem</p> <p>per pound</p> <p>per gallon</p> <p>per gallon</p> <p>per gallon</p>	<p>Greater of \$2.00 or 15% ad valorem</p> <p>15%</p> <p>Greater of 10¢ or 15% ad valorem</p> <p>10%</p> <p>10%</p> <p>20¢</p> <p>2½¢</p> <p>15%</p> <p>10%</p> <p>Greater of 10¢ or 10% ad valorem</p> <p>10%</p> <p>80¢</p> <p>25¢</p> <p>50¢</p> <p>\$2.50</p>	<p>Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.</p>

See footnotes at end of table.

## I. Government of Canada — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Insurance companies: British or foreign companies	Excise Tax Act	net premium	10%	Excluding insurance against marine risks, nuclear risks, life, personal accident and sickness insurance.
Tobacco <sup>6</sup> —on domestic production: Manufactured tobacco excluding cigarettes	Excise Act	per pound	35¢	Not levied on imports, but the customs tariff on these products is set at a rate to take into account duties levied on domestic production.
Cigarettes weighing not more than 3 lbs. per 1,000		per 1,000	\$4.00	
Cigarettes weighing more than 3 lbs. per 1,000		per 1,000	\$5.00	
Cigars		per 1,000	\$2.00	
Canadian raw leaf tobacco when sold for consumption		per pound	10¢	
Alcoholic products: Domestic potable spirits on the strength of proof distilled in Canada		per gallon	\$13.00	These duties do not apply to denatured alcohol used in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of varnishes, to certain spirits used to treat domestic wine and to spirits used in the manufacture of perfumes, preparations or cosmetics subject to special excise tax. Customs duties on imports are set to take into account the duties levied on domestic products.
Non-potable spirits used in the manufacture of: Medicines, extracts, pharmaceutical preparations, etc.		per gallon	\$1.50	
Approved chemical compositions		per gallon	15¢	
Spirits sold to druggists and used in preparation of prescriptions		per gallon	\$1.50	
Imported spirits taken into bonded warehouse, in addition to other duties		per gallon	30¢	
Canadian brandy		per gallon	\$11.00	
Beer		per gallon	38¢	

<sup>1</sup> See commentary, page 3 for further information.

<sup>2</sup> See commentary, page 4, Section II, re Federal-Provincial Fiscal Arrangement.

<sup>3</sup> Under the terms of the Canada—United States Estate Tax Convention the amount is \$15,000, retroactive to January 1, 1959.

<sup>4</sup> An "ad valorem" tax is levied as a percentage of the value of the goods, which, for tax purposes, includes customs duties in respect of imported goods and excise duties in the case of tobacco and alcoholic products manufactured in Canada. Where an article is subject to the general sales tax and to the special excise tax, both taxes apply separately to the same value.

<sup>5</sup> In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.

<sup>6</sup> Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes—\$9.00 per thousand (or 18¢ per pack of 20 cigarettes) plus the 11% sales tax at the manufacturer's level.

Manufactured tobacco—\$1.15 per pound plus the 11% sales tax at the manufacturer's level.

## II. Provincial Governments

TABLE 1. Newfoundland

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	retail price	5%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, for meals priced at 17¢ or less, and sales less than 17¢.
Amusements	The Entertainment Tax (Amendment) Act, 1962	admission per person 16 years and over	5¢	Church and school functions exempt.
"	The Horse Racing (Regulation and Tax Act, 1963)	amount of bets placed under the pari-mutuel system	5%	
Motor fuel	Gasoline Tax Act	per gallon	19¢	Exemptions include gasoline used in operation of vessels (non-pleasure), plants for curing, processing or preparation of fish or fish products, sawmills, household lighting plants and appliances, household fuel, power saws and tractors used for logging or agricultural purposes, government departments, municipalities, aircraft, industrial plants for exportation and development of natural resources and export from Province.
Fuel oil	The Fuel Oil Tax Act	per gallon	1¢	Exemptions include fuel oil used by vessels except pleasure boats, tugs, dredges, scows, also fuel oil used for domestic purposes or in institutions, commercial buildings and manufacturing plants, and export from the Province.



## II. Provincial Governments — Continued

TABLE 1. Newfoundland — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Insurance	The Insurance Companies Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Fire Insurance	Insurance Premium (Tax) Act	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	net income	Iron — 20% Other — 5%	
Private passenger vehicle licence	Highway Traffic Act	flat rate	\$18.00	Reduced rates apply later in year.
Income of individuals	Income Tax Act, 1961	operator tax otherwise payable by individuals under the Income tax Act (Canada)	\$3.00 18%	Expiry date March 31.
Income of corporations	"	taxable income	9%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.

TABLE 2. Prince Edward Island

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	admission price	31¢ to 40¢ ..... 2¢ 41¢ " 45¢ ..... 3¢ 46¢ " 60¢ ..... 5¢ 61¢ " 75¢ ..... 7¢ 76¢ " \$1.00 ..... 10¢ over \$1.00 ..... 5¢ extra for each additional 50¢ or fraction thereof	Admissions up to 30¢ exempt.
Motor fuel	Gasoline Tax Act	pari-mutuel betting pool per gallon	5% 18¢	Aviation fuel and the fuel used in offshore fishing fleet exempted. Holders of valid permits issued by treasurer may purchase marked gasoline and/or diesel fuel tax free.
Tobacco	Health Tax Act	retail selling price	1/4 of 1¢ per cigarette 1¢ on cigars 6¢ to 19¢ 2¢ on cigars 20¢ to 29¢ 3¢ on cigars 30¢ or over 10% on other tobacco	
Alcoholic beverages	"	price of all purchases from government liquor stores	10%	
Private passenger vehicle licence	Highway Traffic Act	weight operator	Not over 2,500 lbs. — \$15.00; over 2,500 lbs. to 3,100 lbs. — \$16.00; over 3,100 lbs. to 3,700 lbs. — \$21.00; over 3,700 lbs. to 4,300 lbs. — \$24.00; over 4,300 lbs. — \$27.00 \$2.00	Reduced rates apply later in year.
Insurance	The Premium Tax Act	premium income	2%	
General sales	Revenue Tax Act	retail selling price generally, but in some instances at consumer cost	5%	Exemptions are given to foodstuffs, fuel, farm machinery and equipment, farm livestock, fishing boats and apparatus, orthopaedic appliances, hearing aids, dental and optical appliances, machinery apparatus and raw materials used directly in the production of articles for sale, agriculture feeds, fruit trees, fertilizers, goods for consumption outside of the Province, meals priced at \$1.00 or less, magazine and newspaper subscriptions, children's clothing and children's footwear, aircraft, cigarettes, tobacco, school supplies, and all purchases under 25 cents; certain equipment purchased by municipalities for roads, sewerage, drainage and fire-fighting; also books, articles used in the practice of religion, certain exemptions re capital outlay purchases by schools, colleges and universities.
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individuals under the Income Tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	

## II. Provincial Governments — Continued

TABLE 3. Nova Scotia

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	admission price pari-mutuel betting pool	55¢ and over 9.1% to 14.2% 11%	If tax is remitted within 7 days the Race Association may deduct commission ranging from 6% to 8%, effective net tax 3% to 6%.
Motor fuel	Gasoline Tax Act	per gallon “	Gasoline 19¢ Diesel fuel 27¢	Exemptions to fishing boats, farm services, ferry and coastal boats, vehicles and equipment used solely for city and town purposes.
Fire insurance	Fire Prevention Act	premium income	Not to exceed ¾ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Motor Vehicle Act	per 100 lb. operator	61¢ to 72¢ \$1.00	Expiry date March 31. Minimum licence \$11.00.
Long distance telephone calls	Corporations Tax Act	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.
Mining operations	Gypsum Mining Income Tax Act	earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act <sup>1</sup>	purchase price	¼ of 1¢ per cigarette 5% on all other forms	General sales exemptions include foods, gasoline, fuel and electricity, motor vehicle meals priced at \$1.00 or less, children's wear and a number of other consumer goods, plumbing machinery, equipment and materials used in agriculture, fishing, mining, construction and manufacturing, tangible property purchased by a municipality or agency thereof.
Spirituous liquors	“	purchase price	5%	
General sales	“	purchase price	5%—purchases over 15¢	
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in “Rate” column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government from the Province.
Income of corporations	“	taxable income	9%	

<sup>1</sup> Taxes levied under this Act are used in providing hospital insurance for residents of the Province.

TABLE 4. New Brunswick

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	retail price	3%	Exemptions are given to fuel, agricultural feeds and seeds, orthopaedic appliances, products, machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated in goods for sale, purchases of foodstuffs, drugs, machinery and implements for fishing and farming, children's clothing, footwear, books, school supplies, tobacco, goods supplied for consumption outside the province, purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	admission price pari-mutuel betting pool	11% (average) 5%	
Motor fuel Diesel fuel	Gasoline Sales Tax Act	per gallon “ “	18¢ 23¢	Exemptions to fishermen, farmers and others other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Tobacco	Tobacco Tax Act	retail selling price	¼ of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢ 2¢ per cigar priced from 20¢ to 29¢ 3¢ per cigar priced from 30¢ or over. 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	premium income	¾ of 1%	
Insurance	Premium Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.

## II. Provincial Governments — Continued

TABLE 4. New Brunswick — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	weight	Not more than 2,100 lbs. — \$15.00; more than 2,100 lbs. up to 2,900 lbs. — \$20.00; over 2,900 lbs. up to 4,000 lbs. — \$26.00; over 4,000 lbs. — \$35.00	Reduced rates apply later in the year. Expiry date Dec. 31
Mining operations	Mining Income Tax Act	operator profits	\$4.00 Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	Licence good for 2 years
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individuals under the Income Tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	

TABLE 5. Quebec

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	retail price	6% <sup>1</sup>	Exemptions are allowed on bonds and shares of corporations, securities, rights of action, beer and tobacco, gasoline, kerosene and fuel oil, foodstuffs, provisions sold by a farmer, farm implements and machinery, fishing apparatus to be used in trade, drugs on doctor's prescription, fares on transportation systems, sales to Federal and Provincial governments, sales to a manufacturer, meals, sales for consumption outside the Province, coal, firewood, children's clothing and footwear and all sales of 10¢ or less.
Amusements	Amusement Tax Act	admission price	Other than cinemas — 12.5% Cinemas: Over \$1.00 — 12.5% Not over \$1.00 — 10%	The tax on the admission price is at the rate of 10% and is divided on a 50/50 basis between the Province and the municipality. In addition the Province levies a surtax equal to 25% of the tax imposed on the admission price but for cinemas this surtax applies only on admission prices over \$1.00. Municipalities retain 2% of the surtax, to indemnify it for its costs.
Race-meetings	License Act	pari-mutuel betting pool	7% on single horse winning ticket 9% on other winning ticket	
Motor fuel	Gasoline Tax Act	per gallon	Gasoline 15¢ Diesel fuel 21¢	Refunds are allowed for the operation of farm tractors, fishing boats used in trade, stationary engines, manufacturing processes, fire pumps to fight forest fires and aerial navigation.
Tobacco	Tobacco Tax Act	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	1/5¢ per cigarette 10% 10%	No tax on leaf tobacco
Alcohol	Hospital Duty Act	levied on meals costing over \$1.00, and on alcoholic beverages	5%	

<sup>1</sup> Quebec Liquor Commission stores collect 6% on sales of liquor where formerly only 2% municipal sales tax was charged.



## II. Provincial Governments — Continued

TABLE 5. Quebec — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Succession duties	Quebec Succession Duties Act	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate: 1.8% to 15% 4% " 20% 10% " 30%  On individuals' share in estate: 1% to 10% 1% " 10% 2% " 5%	Exemptions:  Direct Line — basic exemption \$20,000 if aggregate value of estate less than \$50,000. Each child in the first degree under 25 years of age \$1,500.  Collateral Line — aggregate value of estate not exceeding \$1,000.
Land transfer	Property Transfer Duty Act	purchase price	2.5%	On property transferred under Bankruptcy or Winding-up Acts.
Security transfer	Security Transfer Tax Act	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 ½¢ of 1% per share " \$ 1 to \$ 5 ¼¢ " " " 5 " 25 1¢ " " " 25 " 50 2¢ " " " 50 " 75 3¢ " " " 75 " 150 4¢ " " " over \$150 4¢ " " plus ½¢ of 1% of value in excess of \$150	Securities issued by a municipal corporation or a school board and securities guaranteed as to principal and interest by the government of Canada or by the government of Quebec or by a municipal corporation or school board of Quebec is exempt as of March 1960.
Corporations	Corporation Tax Act	income paid up capital place of business	12% ½¢ of 1% \$25 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including insurance, loan, navigation, telegraph, telephone, railway, gas, electric, gasoline, liquor, brew and tobacco companies.
Mining operations	Quebec Mining Act	net profit	4% on amount over \$ 10,000 to \$1,000,000 5% " " " 1,000,000 " 2,000,000 6% " " " 2,000,000 " 3,000,000 7% " " " 3,000,000 " "	
Logging operations	Logging Tax Act	income	10% on amount in excess of \$10,000	Tax credit of one-third of tax is provided under the Provincial Income Tax Act or the Corporation Tax Act.
Private passenger vehicle licence	Motor Vehicle Act	per 100 lb. operator	70¢ \$5.00 (2 years)	\$1 extra for licence plates. Expiry date May 31.
Individuals	Provincial Income Tax Act	taxable income	2.5% on first \$1,000 of taxable income \$ 25 on \$ 1,000 plus 2.8% on next \$ 1,000 53 " 2,000 " 3.2% " " 2,000 117 " 4,000 " 3.6% " " 2,000 189 " 6,000 " 4.7% " " 2,000 283 " 8,000 " 5.4% " " 2,000 391 " 10,000 " 6.3% " " 2,000 517 " 12,000 " 7.2% " " 3,000 733 " 15,000 " 8.1% " " 10,000 1,543 " 25,000 " 9.0% " " 15,000 2,893 " 40,000 " 9.9% " " 20,000 4,873 " 60,000 " 10.8% " " 30,000 8,113 " 90,000 " 11.7% " " 35,000 12,208 " 125,000 " 12.6% " " 100,000 24,808 " 225,000 " 13.5% " " 175,000 48,433 " 400,000 " 14.4% " on remainder	Exemptions and deductions from taxable income to arrive at "taxable income". For single status ..... \$1. For married status ..... 2. For each dependent child qualified for family allowance ..... For each other dependent including children not qualified for family allowance and those over 21 years attending university full time ..... For deductions re charitable donations, medical expenses, etc., government of Canada, R.S.C. 148, sec. 27.
		investment income	½ of 1%	Exigible on investment income originating outside Canada in excess of \$2,400 or total of personal exemptions.

## II. Provincial Governments — Continued

TABLE 6. Ontario

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Hospitals Tax Act	admission price	On admissions over 76¢ to 92¢ — 6¢ to 8¢ " " " 92¢ — 10%	Tickets up to 75¢ exempt.
Race-meetings	Race Tracks Tax Act	pari-mutuel betting pool	6%	
Motor fuel	Gasoline Tax Act	per gallon	15¢	Farmers and commercial fishermen receive full refund, others receive refunds at 13¢ per gallon, on gasoline used other than for motor vehicles on highways.
Diesel fuel	Motor Vehicle Fuel Tax Act	per gallon	20½¢	
Succession duties	Succession Duty Act	Relationship:  (1) Direct line  (2) Collateral line  (3) Strangers	On estate:  2½% to 14%  6% to 17%  12½% to 35%  On individuals' share in estate:  1½% to 15% (where share exceeds \$50,000)  2½% to 13% (where share exceeds \$10,000)	Exemptions: Direct line — aggregate value of property less than \$50,000. Collateral line — aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000. Strangers — aggregate value of property less than \$10,000. Total tax for direct line subject to surtax of 15%. Total tax for collateral line subject to surtax of 20%. Total tax for strangers subject to surtax of 25%. Dependants — Exemptions not based on aggregate value but on value of dutiable benefits to wife, infirm husband with dependent child and dependent children. Collective exemption — value of dutiable benefits to all dependants less than (a) \$60,000 in case of wife or qualifying infirm husband and \$10,000 for each dependent child where qualifying spouse survives. (b) \$15,000 for each dependent child where no spouse survives. Individual exemption — value of dutiable benefits to dependant less than (a) \$60,000 in case of wife or qualifying infirm husband. (b) \$10,000 in case of child where qualifying spouse survives. (c) \$15,000 in case of child where no spouse survives. Dependants — Reductions equal to the amount of duty which would be payable if the aggregate value were equal to the amount of the individual dependant allowance, and if that whole estate passed to the dependant. Individual Dependant Reduction (a) \$3,174.00 in case of wife or qualifying infirm husband. (b) \$287.50 in case of a dependent child where qualifying spouse survives. (c) \$431.25 in case of a dependent child where no spouse survives. Increased Individual Dependant Reduction (a) in case of wife, \$3,174.00 plus (\$287.50 x number of dependent children whose benefit does not exceed \$10,000.). (b) in case of dependant where no surviving wife, his individual dependant reduction plus the sum of the individual dependant reduction of each dependant whose benefit does not exceed his individual dependant allowance, or a portion thereof if more than one such dependant.

**II. Provincial Governments — Continued**  
**TABLE 6. Ontario — Concluded**

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Land transfer	Land Transfer Tax Act	purchase price	$\frac{1}{4}$ of 1%	
Security transfer	Security Transfer Tax Act	sale price of securities transferred	Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — $\frac{1}{10}$ of 1% of value " \$ 1 to \$ 5 — $\frac{1}{4}$ ¢ per share " 5 " 25 — 1¢ " " " 25 " 50 — 2¢ " " " 50 " 75 — 3¢ " " " 75 " 150 — 4¢ " " " over \$150 — 4¢ per share plus $\frac{1}{10}$ of 1% of value in excess of \$150	
Hospital insurance	Hospital Services Commission Act	monthly premium	Single \$3.25; family \$6.50	Effective July 1, 1964
Fire insurance	Fire Marshals Act	premium income	Not in excess of 1%	Rate set by Lieutenant-Governor in Council.
Corporations	Corporations Tax Act, 1957	income paid-up capital place of business	11% $\frac{1}{10}$ of 1%* \$20 to \$50*	These are the general rates. There are certain classes of companies with rates and/or bases of tax varying from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to a tax based on premium income, but not taxed on paid-up capital and place of business. *Payable only to extent that these taxes do not exceed a tax based on income.
Income of individuals	The Income Tax Act, 1961-62	tax otherwise payable by individual under the Income Tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable under the Act of the same rate referred to in the "Rate" column. Ontario has a co-terminus agreement whereby Canada deducts taxes from Ontario residents on behalf of Ontario.
Mining operations	Mining Tax Act	net profit	6% — \$10,000 to \$1,000,000 11% — over \$1,000,000 to \$5,000,000 12% — over \$5,000,000	Applicable to net profit on the mine of ore as distinct from the profit on mining and processing operations.
Logging operations	Logging Tax Act	net profit	10% on amount in excess of \$10,000	Tax credit of one-third of tax is provided under Corporations Tax Act.
Private passenger vehicle licence	Highway Traffic Act	number of cylinders	4 cyl. — 1933 and previous years \$ 8.00 4 " or less (after 1933) ..... 15.00 6 " ..... 20.00 8 " or more ..... 25.00	Expiry date Dec. 31.
		operator	\$3.00	Three year term, but amount payable in 1964 is portion of the three years to operator's birthday in 1965 or as prescribed by province; renewed thereafter on operator's birthday three years.
Retail sales	Retail Sales Tax Act	retail price	3%	Exemptions include: Food products including insulin, vitamins, meals at \$1.50 and under, gasoline, diesel fuel, fuel oil, coke, wood, gas, electricity, farm implements, farm supplies, agricultural products, boats and other fishing apparatus, prescription drugs and appliances, artificial limbs, hearing aids, dentures, railway rolling stock, children's clothing and footwear, books, religious and educational publications, classroom supplies, newspapers, subscription magazines, beer, long distance telephone charges for delivery outside the province and sales of 20¢ and under. Buses used for urban public transportation, materials purchased for municipalities and certain bodies for construction of buildings, etc., and empty.



## II. Provincial Governments — Continued

TABLE 7. Manitoba

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	admission price	61¢ to 64¢ — 1¢, 65¢ to 67¢ — 2¢, 68¢ to 70¢ — 3¢, 71¢ to \$1.00 — 5% over \$1.00 — 10%	Exemptions are allowed for admission prices of 60¢ or less.
		pari-mutuel betting pool	10%	
Motor fuel	Gasoline Tax Act	per gallon	14¢	Exemptions are allowed on purple fuel for the operation of agricultural machinery, operation of fire apparatus in municipalities, trapping, fishing and prospecting. Partial refund on non-purple fuel for propelling aircraft, non-commercial motor boats and canoes.
	The Motive Fuel Users Act <sup>1</sup>	per gallon	17¢	
Hospital insurance	Hospital Services Insurance Act	monthly premium	Single \$2.00; family \$4.00	Total exemption on purple fuel for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery; partial refund as set out in the Act.
Fire insurance	Fires Prevention Act	premium income	$\frac{2}{3}$ of 1%	
Insurance	The Insurance Corporations Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Royalty and Tax Act	net profit	8%	This tax is imposed on income in excess of \$10,000. During first year of production the tax is 6% and during second year 7%.
	Mineral Taxation Act	assessed value of crude oil	8 mills	In, on, or under land in a designated producing area.
Private passenger vehicle licence	Highway Traffic Act	wheel base	Wheel base not exceeding 100" — \$9.00. For each additional 5 inches or portion thereof — \$2.50.	Reduced rates apply later in year. Expiry date Feb. 28.
		operator	\$4.00	Licence good for two years.
Income of individuals	Income Tax Act (Manitoba) 1962	tax otherwise payable by individual under the Income Tax Act (Canada)	24%	The Federal Act provides for abatement of 18% of tax otherwise payable by individuals under that Act for taxation year 1964. This portion plus an additional 6% imposed by the Province for hospital services, is collected by the federal government for the Province. The same collection arrangement exists for the 9% abatement of the federal corporation income tax rates, and the extra 1% imposed by the Province for hospital services.
Income of corporations	"	taxable income	10%	
Tobacco	The Tobacco Tax Act	Cigarettes: per cigarette	$\frac{1}{4}$ of 1¢ per cigarette	Exempt are cigars at a retail price of 5¢ or less.
		Cigars: retail price	6¢ to 15¢ — 1¢ 16¢ " 25¢ — 2¢ 26¢ " 35¢ — 3¢ 36¢ " 45¢ — 4¢ over 45¢ — 5¢	
		Manufactured tobacco; $\frac{1}{2}$ oz. unit	1¢ per $\frac{1}{2}$ oz.	

<sup>1</sup> "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.

## PRINCIPAL TAXES AND RATES

## II. Provincial Governments — Continued

TABLE 8. Saskatchewan

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Health Tax Act	retail price	5%	Exemptions are allowed on food and drink (non-spiruous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.
		rent of tangible personal property	5%	
Race-meetings	Horse Racing Regulation Act	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	per gallon	Gasoline 14¢ Diesel fuel 17¢	Exemptions are allowed for farm services, aviation, road machines with in a municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.
Medical care insurance	Medical Care Insurance Act	annual personal or family charge	Single — \$6.00 Family — \$12.00	
Hospital insurance	Saskatchewan Hospitalization Act	annual personal or family charge	Single — \$20.00 Family — \$40.00	
Fire insurance	Fire Prevention Act	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	premium income	2%	Exemption for marine insurance and annuity contracts.
Minerals	Mineral Taxation Act	Flat rate per acre for freehold minerals and assessed value of minerals for freehold lands	3 cents per acre 8 mills	Assessed value of minerals is based on value of production for the year previous.
Private passenger vehicle licence	Vehicles Act	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not 120" — 15.00 " 120" — 20.00	Expiry date March 31.
		operator	\$1.00	
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individual under the Income Tax Act (Canada)	24%	The Federal Act provides for abatement of 18% of tax otherwise payable by individuals under that Act for taxation year 1964. This portion plus an additional 6% imposed by the Province is collected by the federal government for the Province. The same collection arrangement exists in respect of the 9% abatement of the federal corporate income tax rates and the extra 1% tax imposed by the Province.
Income of corporation	"	taxable income	10%	

TABLE 9. Alberta

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	pari-mutuel betting pool	5%	
Motor fuel	Fuel Oil Tax Act	per gallon	Gasoline 12¢ Diesel fuel 14¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Minerals	Mineral Taxation Act	assessed value of all minerals and flat rate per acre of land	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land — not to exceed 5¢ per acre. Minimum 25¢.	

## II. Provincial Governments - Continued

TABLE 9. Alberta - Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments exemptions, etc.
Fire insurance	Fire Prevention Act	premium income	$\frac{1}{2}$ of 1%	
Insurance	The Insurance Corporations Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Vehicle and Highway Traffic Act	wheel base	Not exceeding 110" - \$10.00 Exceeding 110" but not over 120" - 15.00 " 120" - 20.00	Reductions apply later in year. Expiry date Mar. 31.
		operator	\$5.00	Licence good for 5 years.
Income of individuals	The Alberta Income Tax Act	tax otherwise payable by individual under the Income Tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in 'Rate' column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	

TABLE 10. British Columbia

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	retail price	5%	Exemptions are allowed for foodstuffs, motor and heating fuels, farm machinery, and supplies, fishing apparatus, drugs, sales to Federal Government, sales for consumption outside of Province, sales less than 15¢, certain children's clothing and footwear, meals priced at \$1.00 or less, and school and religious books. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Race-meetings	Pari-mutuel Betting Tax Act	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	per gallon	13¢ (1¢ on gasoline used in aircraft)	Refund of 12¢ per gallon allowed for operation of logging trucks off highways, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans, amputees and persons permanently confined to a wheel chair. Motor vehicles entering the Province subject to tax on imports in supply tanks exceeding forty gallons.
	Coloured Gasoline Tax Act	per gallon	1¢	May only be used in ships, boats and other water vehicles, stationary and portable engines and tractors for off highway use; logging trucks used exclusively off highways; railway locomotives, railway cars and track operated motor vehicles; and for non-motor vehicle industrial purpose.
	Motive-fuel Use Tax Act (operative from July 15, 1959)	per gallon	15¢	Operators of commercial motor vehicles using motive-fuel required to pay tax on gallonage used within the Province. Motive-fuel includes diesel fuel, propane, butane. Motive fuel used in farm tractors exempt (subject to Coloured Gasoline Tax Act). Rebate of 14¢ per gallon when used off public highways.
Fuel oil	Fuel Oil Tax Act	per gallon	$\frac{1}{2}$ ¢	
Fire insurance	Fire Marshal Act	premium income	1%	Determined by the Lieutenant-Governor in Council.
Insurance	Insurance Premiums Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Tax Act	net income	10% on income derived from mining operations in excess of \$25,000	Exempt new mines from tax for first three years of production.
Logging operations	Logging Tax Act	net income	10% on income derived from logging operations in excess of \$25,000	



**II. Provincial Governments — Continued**  
**TABLE 10. British Columbia — Concluded**

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	net weight	1,500 lbs. or less — \$10.80	Expiry date Feb. 28. Reduced one-twelfth each month minimum fee of \$2.00.
			1,501 " — 2,000 lbs. — 14.40	
			2,001 " — 3,000 " — 18.00	
			3,001 " — 4,000 " — 22.50	
			4,001 " — 5,000 " — 31.50	
			5,001 " — 6,000 " — 45.00	
			6,001 " — 7,000 " — 58.50	
		registration fee	\$1.00	Non-commercial vehicles.
		operator	\$5.00	Licence good for 5 years.
Income of individuals	Income Tax Act, 1962	tax otherwise payable by individual under the Income Tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same referred to in "Rate" column, an abatement of normal corporate income tax of 9% of taxable income of individual and corporation income are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	
Succession duties (effective April 1, 1964)	Succession Duty Act	Relationship:	On individuals share of net value of estate	Exemptions:
		(1) Direct Line	3% to 36%	Direct Line—outright collective estate to surviving spouse and child (any age) \$60,000; outright collective exemption to orphan children (any age) \$50,000; other direct line aggregate value of property less than \$50,000.
		(2) Collateral Line	8% to 38%	Collateral Line—aggregate value of property less than \$25,000, unless of individual exceeds \$10,000.
		(3) Strangers	13 3/4% to 40%	Strangers—aggregate value of property less than \$10,000.

**TABLE 11. Yukon Territory**

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Alcoholic beverages	Liquor Ordinance	on each dozen bottles of beer	10¢	
		on each bottle of wine	10¢	
		on each flask of spirits	10¢	
		on each bottle of spirits	25¢	
Amusement	Amusement Tax Ordinance	price on admission	10%	
Fuel oils	Fuel Oil Tax Ordinance	per gallon	9¢	Fuel oil includes all liquid products obtained by distillation or extraction or absorption or any other process from petroleum, natural gas, casing head, or natural gas, benzol, benzene, naphtha, coal tar, oil shales, kerosene, gas, and any combination of any such products. Exemptions—No tax is payable in respect of fuel oil that is used to be used in stationary generating electricity, to propel an aircraft, for heating, for mining exploration, preliminary development of a body, in the extraction of ore, in a mine or the processing or concentrating of such ore, for placer mining defined in the Yukon Placer Act, for lubricating, for laying sprinkling on roads or streets, or for cleaning solvents.
Private passenger vehicle licence	Motor Vehicles Ordinance	wheel base	100" or less — \$12.00 101" to 120" — 15.00 121" & over — 20.00	Reduced rates apply later in the year.
		operator	\$2.00	

## II. Provincial Governments – Concluded

TABLE 12. Northwest Territories

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel gasoline	Fuel Oil Tax Ordinance	per gallon	6¢	For aviation purposes – 1½¢
Fuel oil and diesel oil	Fuel Oil Tax Ordinance	per gallon	3¢	For aviation purposes – 1½¢
Private passenger vehicle licence	Motor Vehicles Ordinance	flat rate operator or chauffeur	\$10.00 MacKenzie District, \$2.00 elsewhere \$1.00	
Mining operations royalty tax	Canada Mining Regulations	value of output	For a fiscal year: (a) Value of output in excess of \$10,000 and up to \$1,000,000 ..... 3% (b) On the excess above \$1,000,000 up to \$5,000,000 ..... 5% (c) On the excess above \$5,000,000 to \$10,000,000 ..... 6% (d) On the excess above \$10,000,000 a proportional increase of one per cent for each additional \$5,000,000. Not to exceed 12%.	In computing royalties there is an equitable allowance made for pre-production, mining, milling and operational costs.  No royalty required for 36 months subsequent to commencement of production.

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city***	20%	...	20%	Water tax – various rates	Real property – Rental value Business – Rental value Water – Rental value	Sales tax – 2% on fuel oil sales Amusement tax – 10% of admission price
Prince Edward Island*						
Charlottetown, city	20 mills	...	20 mills	Auto licences – \$25 per car	Real property – Real value Business – Various %'s of real value for different businesses	Education tax – \$25 per year on all males 21 to 60 and \$12 per year on all females 21 to 55 who are earning \$1,200 or over per year
Nova Scotia*						
Halifax Metropolitan Area:						
Halifax, city	Property of a residential character 22.5 mills Property of a business character 50.0 mills	...	50.0 mills	Occupancy tax 22.5 mills	Real property – Real value Business – 50% of real value Occupancy – 25% of real value if occupancy is for any purpose other than residential or business	Poll tax – All male and female residents over 21 years who are not otherwise assessed and are employed for six months or more and are earning \$1,500 or more per year pay \$20 per year.
Dartmouth, city	33.7 mills	33.7 mills	...	...	Real property – Real value Personal property – Real value	Poll tax – All non-property owners over 21 years earning in excess of \$1,000 per year pay \$30 per year

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Nova Scotia*						
Sydney, city	40.5 mills	40.5 mills	40.5 mills	...	Real property — Real value Personal property — Real value Business — Real value	Poll tax — All male and female residents 21 to 60 years unassessed and earning \$1,000 or more per year as follows: Males — \$20 per year Females — \$15 per year If they are assessed their rates are \$6, \$12 or \$16 according to assessment.
Amherst, town	35 mills	35 mills	...	...	Real property — 80% of real value Personal property — 15% of assessed value of real estate occupied.	Poll tax — All male and female residents 21 to 60 years as follows: Ratepayers — \$2 to \$18 per year Non-ratepayers — \$20 per year
Glace Bay, town	121 mills	121 mills	...	...	Real property — 25.7% of real value Personal property — Real value	Poll tax — All males and females over 21 years: Male non-ratepayers — \$2 per year Female non-ratepayers — \$1 per year Male ratepayers — \$2 per year
Truro, town	30 mills	30 mills	30 mills	...	Real property — Real value Personal property — 20% of real value Business — Stock-in-trade	Poll tax — All residents 21 to 60 years who are non-property owners and earn in excess of \$1,000 per year pay \$25 per year.
New Brunswick*						
Saint John Metropolitan Area:						
Saint John, city	61 mills	61 mills	61 mills	...	Real property — Real value (re-assessed for 1964) Personal property — Real value Business — Various %'s of assessed value of premises occupied	Poll tax — \$35 per year for persons 21 to 65 years except unemployed females.
Lancaster, city	56.2 to 70.6 mills		...	...	Real property — Real value Personal property — Cars and trucks 60% of real value Personal property — Other 75% of real value	Poll tax — All employed persons 21 to 60 years, \$15.27.35.
Campbellton, city	39 mills	39 mills	...	...	Real property — Real value Personal property — 40% of real value	Poll tax — All residents 21 to 60 years pay as follows: Property owners: Male — \$20 per year Female — \$20 per year Non-property owners: Male — \$40 per year Female — \$30 per year
Edmundston, city	48.4 mills	48.4 mills	...	...	Real property — 50% of real value Personal property — 50% of real value	Poll tax — All persons 21 to 60 years other than unemployed females pay \$10 per year
Moncton, city	22 mills	...	22 mills	Motor vehicles — \$10 to \$150	Real property — Real value (re-assessed for 1964) Business — Rental value Motor vehicle — Flat rate as to type and size of vehicle	Poll tax — All males 21 to 60 years pay \$25 per year. All females and students to 65 years earning in excess of \$800 per year pay \$25 per year.



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales and amusement	Poll
	Real property	Business	Other			
Quebec						
Montreal Metropolitan Area:						
Montreal, city <sup>1</sup> (May 1, 1964 to April 30, 1965)	Catholic 24.2 mills Protestant and Jewish 23.7 mills neutral 31.7 mills	General rate 11.75% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches	Water tax — General rate 6.25% of annual rental value, <sup>3</sup>	Real property — Real value Business — Rental value		...
Jacques Cartier, city	Catholic 27 mills Protestant 27 mills	60 mills	Water rate — residential \$30 per year; also metered Personal property tax 2.5 mills	Real property — Real value Business — Rental value Personal property — Rental value		...
Lachine city (1963 rates)	Catholic (Lachine) 19.5 mills Catholic (St. Sacrement) 18.5 mills Protestant 19.5 mills neutral 26 mills	8½%	Water tax — residential rate 8% commercial rate 7% Personal property tax — same rates as for real property	Real property — Real value Business — Rental value Water — Rental value Personal property — Real value of machinery	These taxes are levied by province and shared with municipalities.	...
LaSalle, city	Catholic 22.8 mills Protestant 20 mills neutral 26.5 mills	8½% also special taxes on different businesses	Water rate — \$3 per 1,000 cubic feet, \$25 per year maximum rate	Real property — Real value (re-assessed for 1964) Business — Rental value Maximum special tax \$60 for businesses where a rental value is not established	For detail see provincial section	...
Montreal North, city	Catholic 10 mills Protestant 10 mills neutral 16.5 mills	4%	Water tax — residential rate 5.5% commercial and industrial 2%	Real property — Real value Business — Rental value Water — Rental value		...
Outremont, city	Catholic St. Viateur parish 25.1 mills Ste. Madeleine parish 29.6 mills Protestant 27.1 mills neutral 33.6 mills	1% on manufacturers and wholesalers, 7½% on retailers	..	Real property — Real value Business — Assessed valuation of real property for manufacturers and wholesalers rental value for retailers and others		...
Pointe Claire, city	Catholic 10 mills Protestant 10 mills	8%	Water metered at 45¢ per 1,000 gallons	Real property — Real value Business — Rental value		...

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales and amusement	Poll
	Real property	Business	Other			
Quebec — Continued						
Montreal Metropolitan Area — Concluded:						
St. Laurent, city	Catholic 21.4 mills Protestant 19.4 mills neutral 25.9 mills	8%	Water metered at different rates with a minimum of .45¢ per 1,000 gallons	Real property — 75% of real value Business — Rental value		...
St. Michel, city	Catholic 19.9 mills Protestant 19.9 mills neutral 26.4 mills	5%	Water rate — 5% for indus- try and 9% for residential	Real property — Real value Business — Rental value Water — Rental value		...
Verdun, city	Catholic 27.2 mills Protestant 19.7 mills neutral 26.2 mills	11%	Water rate — 7% Garbage rate — 7%	Real property — 75% of real value Business — 75% of rental value Water — 75% of rental value Garbage — Real value	These taxes are levied by province and shared with municipalities.	...
Westmount, city	Catholic 27.65 mills Protestant 28.65 mills neutral 35.15 mills	8½%	Water rate — 6.38%	Real property — Real value Business — Rental value Water — Rental value		...
Mount Royal, town	Catholic 29.5 mills Protestant 34.5 mills neutral 41 mills	8½%	..	Real property — Real value Business — Rental value	For detail see provincial section	...
Quebec Metropolitan Area:						
Quebec, city (May 1, 1964 to April 30, 1965)	Catholic 31.6 mills Protestant 25.1 mills neutral 37.1 mills (Includes special rate of 1 mill)	18%	Water rate — 72¢ per \$100 Garbage rate — \$12 per year	Real property — 75% to 80% of real value Business — Rental value Water — Rental value		...
Levis, city (May 1, 1964 to April 30, 1965)	16.3 mills	...	Water rate — \$25 per dwell- ing also a rate of 35¢ per \$100	Real property — Real value Business — Rental value Water — Rental value		...
Sillery, city (1963 rates)	17.6 mills	17.5 mills	..	Real property — 60% of real value Business — 60% of real value		...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales and amusement	Poll
	Real property	Business	Other			
Quebec — Concluded						
icoutimi, city	Catholic Protestant and neutral 62.8 mills (includes 16 mills on land values only)	Licences and 6 mills	Personal property tax 46.8 mills Water rate — \$24 per year Garbage \$12 per year	Real property — 40% of real value Business — Real value of stock-in-trade Personal property — 40% of real value of machinery and equipment		..
unby, city	Catholic 38.8 mills Protestant 33.0 mills neutral 38.8 mills	6%	water rate — 6%	Real property — 60% of real value Business — Rental value Water — Rental value		All males 21 to 65 years pay \$5 per year
l, city May 1, 1964 to April 30, 1965)	14.35 mills <sup>4</sup>	Business 5% Industrial 2½%	Water rate — 2.65 mills	Land — 80% of real value (re-assessed for 1964-1965) Buildings, etc. — 80% of real value Business — Rental value Water — 80% of real value		...
iquiere, city	50 mills	Licences also ⅓ of 1%	..	Real property — 40% of real value Business — Real value of stock-in-trade	These taxes are levied by province and shared with municipalities.	Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$50 per year
yn, city	Catholic 38.4 mills Protestant 25.0 mills	Licences	Water metered	Real property — 75% of real value		...
Hyacinthe, city	Catholic 25 mills Protestant 20 mills	4%	Water rate 6% or 4 mills for single dwellings Sewer rates 1% annual rental value for each tenant	Real property — Real value Business — Rental value Water — Rental value	For detail see provincial section	...
Jerome, city	Catholic and Protestant 29.9 mills	..	Water rate — owner \$24 plus 5 mills on real value tenants \$24 plus 3 mills on real value	Real property — 80% of real value		...
berry-de-Valleyfield, city	Catholic 45.7 mills Protestant 42.0 mills neutral two rates 45.7 and 42.0 mills	4%	Water rate — 7% to 12%	Real property — Real value Business — Rental value Water — Rental value		...
rbrooke, city	Catholic 32.6 mills Protestant 28.5 mills neutral 32.6 mills	70 mills	Rental tax — 50 mills Water metered	Real property — 75% of real value Business — 75% of real value Rental tax — Rental value		\$5 on individuals not otherwise assessed also \$20 per year for professionals



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed— real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario*				
Toronto Metropolitan Area:				
Toronto, city	Public school 69.10 mills Separate school 69.10 mills	Public school 76.55 mills Separate school 76.55 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 57.9 mills Separate school 58.82 mills	Public school 65.32 mills Separate school 66.33 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 51.37 mills Separate school 53.37 mills	Public school 58.10 mills Separate school 60.31 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Long Branch, village	Public school 60.00 mills Separate school 62.82 mills	Public school 66.34 mills Separate school 69.47 mills	Real property—Real value Business — Floor space occupied	...
Mimico, town	Public school 57 mills Separate school 57 mills	Public school 63.58 mills Separate school 63.58 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 54.81 mills Separate school 58.05 mills	Public school 60.09 mills Separate school 63.69 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Swansea, village	Public school 54.95 mills Separate school 58.20 mills	Public school 61.27 mills Separate school 64.87 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Weston, town	Public school 59.70 mills Separate school 64.11 mills	Public school 66.41 mills Separate school 71.30 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 55.92 mills Separate school 58.49 mills	Public school 63.46 mills Separate school 66.31 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 68.88 mills Separate school 70.04 mills	Public school 77.08 mills Separate school 78.36 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 65.06 mills Separate school 64.25 mills	Public school 72.24 mills Separate school 71.34 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York East, twp.	Public school 64.03 mills Separate school 63.94 mills	Public school 70.96 mills Separate school 70.84 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York North, twp.	Public School 60.78 mills Separate school 59.37 mills	Public school 69.53 mills Separate school 67.95 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 63.84 mills Separate school 63.84 mills	Public school 70.78 mills Separate school 70.78 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Burlington, town <sup>5</sup>	Public school 65 mills Separate school 65 mills	Public school 70.9 mills Separate school 70.9 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area:				
London, city	Public school 66.5 mills Separate school 69.2 mills	Public school 73.1 mills Separate school 76.1 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 52.3 mills Separate school 62.6 mills	Public school 58.5 mills Separate school 73.9 mills	Real property—Real value Business — Various %'s of real value for different businesses	...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Continued				
Ottawa Metropolitan Area:				
Ottawa, city	Public school 50.85 mills Separate school 57.33 mills	Public school 57.11 mills Separate school 64.31 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Eastview, city	Public school 56.46 mills Separate school 58.55 mills Separate school 61.70 mills	Public school 62.72 mills Separate school 65.05 mills Separate school 68.55 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area:				
Windsor, city	Public school 34.47 mills Separate school 35.14 mills	Public school 38.38 mills Separate school 39.12 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Riverside, town (1963 rates)	Public school 67 mills Separate school 67 mills	Public school 73 mills Separate school 73 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Barrie, city (1963 rates)	Public school 83.53 mills Separate school 83.53 mills	Public school 92.62 mills Separate school 92.62 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 30.7 mills Separate school 30.7 mills	Public school 34.3 mills Separate school 34.3 mills	Real property — Real value (re-assessed for 1964) Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 57.7 mills Separate school 57.7 mills	Public school 63.3 mills Separate school 63.3 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax—All males 21 to 60 years not otherwise assessed pay \$10 per year
Brantville, city	Public school 84 mills Separate school 84 mills	Public school 94 mills Separate school 94 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brampton, city	Public school 69 mills Separate school 69 mills	Public school 77 mills Separate school 77 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brimley, city	Public school 72.77 mills Separate school 72.77 mills	Public school 81.53 mills Separate school 81.53 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Burlington, city	Public school 78.25 mills Separate school 78.25 mills	Public school 86.25 mills Separate school 86.25 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Cambridge, city	Public school 67.67 mills Separate school 67.67 mills	Public school 74.77 mills Separate school 74.77 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax—All males 20 to 60 years not otherwise assessed pay \$10 per year
Chatham, city	Public school 98.8 mills Separate school 98.8 mills	Public school 109.6 mills Separate school 109.6 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax—All males 18 to 60 years not otherwise assessed pay \$10 per year
Chatham, city*	Public school 82.2 mills Separate school 82.2 mills	Public school 91 mills Separate school 91 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
Kitchener, city	Public school 55.90 mills Separate school 57.69 mills	Public school 61.97 mills Separate school 63.95 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Niagara Falls, city	Public school 65.80 mills Separate school 65.80 mills	Public school 72.96 mills Separate school 72.96 mills	Real property — Real value (re-assessed for 1964) Business — Various %'s of real value for different businesses	...
North Bay, city	Public school 62.6 mills Separate school 69.5 mills	Public school 69.45 mills Separate school 77.12 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 38.6 mills Separate school 38.6 mills	Public school 43.03 mills Separate school 43.03 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Owen Sound, city	Public school 30.72 mills Separate school 30.72 mills	Public school 34.19 mills Separate school 34.19 mills	Real property — Real value (re-assessed for 1964) Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 71.24 mills Separate school 72.74 mills	Public school 78.42 mills Separate school 80.08 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Port Arthur, city	Public school 70.5 mills Separate school 73.0 mills	Public school 77.5 mills Separate school 80.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	..
St. Thomas, city	Public school 71.59 mills Separate school 71.59 mills	Public school 79.12 mills Separate school 79.12 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Sarnia, city	Public school 38.14 mills Separate school 39.52 mills	Public school 42.07 mills Separate school 43.60 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males over 21 years not otherwise assessed pay \$10 per year
Sault Ste. Marie, city	Public school 35.10 mills Separate school 37.71 mills	Public school 38.47 mills Separate school 41.37 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Stratford, city	Public school 88.4 mills Separate school 88.4 mills	Public school 98.9 mills Separate school 98.9 mills (business rates are 3.5 mills less)	Real property — Real value and/or rental value Business — Various %'s of real value and/or rental value for different businesses	Poll tax — All single males 21 to 60 years not otherwise assessed pay \$10 per year
Sudbury, city	Public school 73.41 mills Separate school 73.41 mills	Public school 80.63 mills Separate school 80.63 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males not otherwise assessed pay \$ per year
Welland, city	Public school 60.5 mills Separate school 60.5 mills	Public school 67.7 mills Separate school 67.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Woodstock, city	Public school 68.6 mills Separate school 68.6 mills	Public school 76.1 mills Separate school 76.1 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 71 mills Separate school 71 mills	Public school 79 mills Separate school 79 mills	Real property — Real value and/or rental value Business — Various %'s of real value for different businesses	...



## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Other taxes
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business		
Manitoba*					
Winnipeg Metropolitan Area: Winnipeg, city	54 mills	54 mills	6% to 20%	Land — Real value Buildings, etc. — 66% of real value Personal property — Real value Business — Rental value	Electricity and gas sales tax— 5% of commercial and 2½% of domestic bills
East Kildonan, city	65.5 mills	64.8 mills	5% to 15%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface school district 62.63 mills Norwood school district 59.90 mills	St. Boniface school district 62.63 mills Norwood school district 59.90 mills	6% to 17%	Land — Real value Buildings, etc. — 66% of real value Personal property — Rental value Business — Rental value	...
St. James, city	38.54 mills	38.54 mills	4% to 10%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	Water and sewer frontage charge of 15¢ per front foot
St. Vital, city	53.2 mills	53.2 mills	7%	Land — Real value (re-assessed for 1964) Buildings, etc. — Real value (re-assessed for 1964) Personal property — Real value Business — Rental value	...
Transcona, city	School district No. 39 58.83 mills School district No. 1569 52.18 mills	School district No. 39 58.83 mills School district No. 1569 52.18 mills	7½%	Land — Real value (re-assessed for 1964) Buildings, etc. — 50% to 65% of real value (re-assessed for 1964) Personal property — 40% of real value Business — Rental value	...
West Kildonan, city	58 mills	58 mills	Various rates maximum 15%	Land — Real value Buildings, etc. — 66% of real value Personal property — Real value Business — Rental value	...
Fort Garry, suburban municipality	52.52 mills	52.52 mills	5% to 10%	Land — Real value Buildings, etc. — 66% of real value Personal property — Real value Business — Rental value	...
London, city	65.5 mills	65.5 mills	9%	Land — 60% of real value Buildings, etc. — 40% of real value Personal property — 40% of real value Business — 75% of rental value	...
Flon, town (1963 rates)	65 mills	...	12% and 13½%	Land — Real value Buildings, etc. — 66% of real value Business — Rental value	...

## Saskatchewan\*

Municipality	Real property	Business	Basis of assessed valuations and percentages taxed	Other taxes
Waseja, city	Public school 94.5 mills Separate school 94.5 mills	94.5 mills	Land - Real value Buildings, etc. - 45% of real value Business - 75% of area of premises occupied at varying rates for different businesses	Amusement tax - 5% of admission price
Wheat River, city (1963 rates)	Public school 86 mills Separate school 86 mills	86 mills	Land - Real value Buildings, etc. - 60% of real value Business - Area of premises occupied at varying rates for different businesses	Amusement tax - 5% of gross gate receipts including advance sales
Wadena, city	Public school 83.5 mills Separate school 83.5 mills	83.5 mills	Land - Real value Buildings, etc. - 45% of real value Business - Area of premises occupied at varying rates for different businesses	Amusement tax - 6% up to \$1 and 10% of admission price over \$1

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan* — Concluded				
Saskatoon, city	Public school 65.25 mills Separate School 65.25 mills	65.25 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — Graduated rates on admission prices Poll tax — Each single person over 21 years who is not property owner, has been resident for 3 months, earns a minimum of \$75 month pays \$5 per year
Swift Current, city	Public school 60 mills Separate school 60 mills	60 mills	Land — Real value Buildings, etc. — 60% of real value (re-assessed for 1964) Business — Area of premises occupied at varying rates for different businesses (re-assessed for 1964)	...
Yorkton, city	Public school 70 mills Separate school 70 mills	..	Land — Real value Buildings, etc. — 60% of real value	...
Alberta*				
Calgary, city**	Public school 62.25 mills Separate School 62.25 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton, city**	Public school 47.25 mills Separate school 47.25 mills	6% to 20%	Land — Real value Buildings, etc. — 50% and 60% of real value Business — Rental value	...
Grande Prairie, city	Public school 62 mills Separate school 62 mills	5% to 7%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Lethbridge, city	Public school 48 mills Separate school 48 mills	7½%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 34 mills Separate school 34 mills	5%, 6% and 8%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	Sewer frontage charge of per front foot
Red Deer, city	Public school 53 mills Separate school 53 mills	Commercial 8 mills Industrial 3 mills	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
British Columbia*				
Vancouver Metropolitan Area: Vancouver, city	62.6 mills	7%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
New Westminster, city	49.22 mills	9%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — 60% of rental value	...
North Vancouver, city	62.67 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	Sewer frontage charge of per front foot
Burnaby, district	52.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Coquitlam, district	49.4 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	64.855 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	50.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Surrey, district	50.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
West Vancouver, district	47.3 mills	...	Land — Real value Buildings, etc. — 75% of real value	...

## III. Selected Municipal Governments — Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia* — Concluded				
Victoria Metropolitan Area:				
Victoria, city	57.9 mills	6¼%	Land — Real value Buildings, etc. — 50% of real value Business — Rental value	...
Esquimalt, district	44 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Oak Bay, district	46.5 mills	...	Land — Real value (partial re-assessment for 1964) Buildings, etc. — 75% of real value	...
Nanaimo, district	School district No. 61 48.29 mills School district No. 63 49.14 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Port Vernon Creek, city	53.04 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Port Moody, city	61 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Port Moody, city	48 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Port Moody, city	93.1 mills	...	Land — Real value Buildings, etc. — 30% of real value for municipal purposes — 75% of real value for school purposes	...
Port Moody, city	51.45 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Port George, city	77.1 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Port Rupert, city	62.41 mills	5%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Port Moody, city	76.8 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Port Moody, city	54.7 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Yukon Territory				
Whitehorse, city	55 mills	Licences	Land — Real value Buildings, etc. — 65% of real value	...
Whitehorse, city (1963 rates)	39.79 mills	22 mills	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — Real value for school purposes Business — Real value	...
Northwest Territories				
Fort River, town (1963 rates)	32 mills	12 mills	Real property — Real value Business — Real value	..
Fort Resolution, town	Public school 59 mills Separate school 59 mills	Public school 29.5 mills Separate school 29.5 mills	Land — 66⅔% of real value Buildings, etc. — 66⅔% of real value Business — 66⅔% of real value	Poll tax — Each person 21 years or over who is not a property owner and has been employed for 3 months pays \$10 per year

\* St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

† Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.

‡ Rates for hotels, inns and restaurants are 12.5%. There are a few special rates and if water is metered the minimum charge is the general rate.

§ This is the municipal rate only the school rate will not be available until October, 1964. Total 1963, rates were, Catholic 55.7 mills and Protestant 53.7

|| Rural rates are 9.8 mills less than the rates quoted.

¶ Business rates are 2.8 mills less than the rates quoted.

• Water charges, additional to tax rates, are billed to consumers.

•• Metropolitan municipality. See introduction.











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# PRINCIPAL TAXES AND RATES :

FEDERAL, PROVINCIAL AND SELECTED  
MUNICIPAL GOVERNMENTS

1965



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# PRINCIPAL TAXES AND RATES

## 1965

### COMMENTARY AND EXPLANATORY NOTES

The purpose of this report is to present certain data on the more important revenue-producing taxes and rates imposed by governments in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included. Municipal data were prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1965 unless otherwise noted.

#### I. Government of Canada

The Budget for the 1965-66 fiscal year was presented on April 26, 1965. This report incorporates the proposals made in the Budget; the proposed tax changes will not become law until passed by Parliament.

A bilateral agreement between Canada and the United States was signed with effect on January 1, 1965 to abolish tariffs between the two countries on automotive parts imported by motor vehicle manufacturers for use in the manufacture of new motor vehicles and on motor vehicles imported by motor vehicle manufacturers for resale.

A reduction of federal personal income tax amounting to 10% of "basic" tax (max. \$600) will become effective on July 1, 1965. "Basic" tax, a concept outlined in section 33 of the Federal Income Tax Act, can be summarily defined as income tax liability at full federal rates (exclusive of old age security tax) after the dividend tax credit but before the abatement to provide room for provincial taxes and before any credit for foreign taxes. The reduction will be a deduction from basic tax and will not alter "basic" tax itself nor the graduated rates of income tax. Thus the change entails no revenue reduction for the Provinces. As the tax reduction is scheduled to become effective on July 1, 1965, it will amount to 5% of "basic" tax (max. \$300) in 1965.

For 1965 and subsequent years, a taxpayer will be able to claim a deduction for supporting a wholly-dependent nephew or niece. The amount deductible will be \$300 if the nephew or niece is eligible for family allowance and otherwise \$550.

For 1965 and subsequent years a taxpayer will be able to deduct up to \$550 for amounts spent for the support of his dependent uncle or aunt.

For 1965 and subsequent years a taxpayer will be allowed to deduct trade or professional association membership dues in addition to the \$100 standard deduction.

The period during which manufacturing and processing businesses having a degree of Canadian ownership may make expenditures on machinery and

equipment that is eligible for the accelerated straight line depreciation rate of 50% will be extended from June 13, 1965 to December 31, 1966.

The provision to encourage research in Canada under which companies may deduct 150% of amounts spent on increased scientific research, which is due to expire in 1966, will be replaced by another incentive under which a grant or credit against tax will be made available. This grant or credit will be equal to 25% of the amount by which current research expenditures exceed those in a base period and equal to 25% of capital expenditures for research without any reference to a base period.

Capital expenditures incurred by businesses during the period April 26, 1965 to December 31, 1966 primarily for the purpose of preventing water pollution may be written-off for income tax purposes at a special rate of 50%.

Grain storage facilities constructed during the period May 1, 1965 to December 31, 1966 will be eligible for accelerated capital cost allowances which will permit the amortization of their entire cost in a four year period.

No changes will be made in sales, excise or estate tax legislation. Certain technical changes in customs legislation will take place.

The greater part of the budgetary revenue of the Government of Canada is derived from taxes imposed under the following legislation:

(a) **The Income Tax Act.** Under this Act, an income tax is levied on the taxable income of individuals and corporations resident in Canada and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year. A withholding tax at the rate of 15% is also levied on dividends, interest and similar payments from Canada to non-residents. This tax is only 10% on dividends paid by companies that have a degree of Canadian ownership. The Income Tax Act also imposes a tax on the taxable value of gifts made in the year. Canada has entered into income tax conventions with certain countries in order to avoid having the same income taxed by both Canada and the other country concerned. In addition to the income tax, an old age security tax is levied on individuals and corporations.

Under the terms of the 1962-67 Federal-Provincial Fiscal Arrangements (see the Federal-Provincial Fiscal Arrangements section of this commentary) the federal government in 1965 will receive 79% of the "basic" personal income tax (income tax computed at full federal rates exclusive of old age security tax) of individuals who reside or earn income in provinces other than Quebec and



56% of the corresponding liability of those who reside or earn income in Quebec. The higher federal abatement for Quebec is to compensate that province for the federal financial assistance foregone in "opting out" of certain programmes. Because of the tax reduction introduced by the 1965 Budget, however, the federal share of "basic" personal income tax in 1965 will be further reduced to approximately 74% in all provinces other than Quebec and to about 51% in Quebec. In 1965 the federal government will also abate its normal rates of corporation income tax by 9 percentage points for taxable profits earned in provinces other than Quebec and by 10 percentage points for taxable profits earned in Quebec. The additional 1 percentage point abatement in Quebec is to allow that province to raise revenue with which to pay grants to universities. Such grants in other provinces are paid by the federal government through the Canadian Universities Foundation. The partial federal withdrawals from the income tax fields recognized by the 1962-67 Federal-Provincial Fiscal Arrangements are intended to provide room to the Provinces to impose their own corresponding levies. All provinces take advantage of this situation to the full measure of the recognized federal abatement. In four provinces, the provincial levies exceed the federal abatement.

**(b) Excise Tax Act.** Under this Act, a general sales tax of 8% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 3% imposed under the Old Age Security Act, is payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax there is an excise tax at the manufacturer's level on a number of articles manufactured in, or imported into Canada.

**(c) Excise Act.** Under this Act duties are levied on the domestic production of tobacco and alcoholic products other than wines.

**(d) Customs Tariff.** Under this legislation most imported goods are subject to customs duties.

**(e) Estate Tax Act.** This tax applies to all the property of persons domiciled in Canada at the time of death and to property situated in Canada of persons domiciled outside Canada at time of death. No estate valued at less than \$50,000 is subject to estate tax. If the aggregate net value of the estate exceeds \$50,000 a basic exemption of \$40,000 is allowed. The exemption is \$60,000 if a widow survives. There is an additional exemption of \$10,000 for each surviving dependent child. For 1965-66 there will be an abatement of 50% of the federal tax otherwise payable in respect of property in the provinces of Ontario and Quebec and an abatement of 75% in the province of British Columbia. (See also Section II. Provincial Governments).

## II. Provincial Governments

Several provinces introduced new tax legislation or made some changes relative to existing taxes for 1965. The proposed tax changes have been included in this report but will not become law until passed by the provincial legislatures.

In Quebec the tax on gasoline and diesel fuel was increased 1¢ per gallon; the amusement tax is now 10% of the admission price with total proceeds turned over to the municipality; the tax on tobacco was increased; the general sales tax was made applicable to hotel, motel and resort rooms, and to long distance telephone calls, telegrams and telecommunications; the tax on meals was increased to 6% on meals costing over \$1.25, and is applicable to alcoholic beverages consumed in the licenced premises where the meals are served. Increased rates of taxes on personal income have been established in line with the increased rebate of 44% of the federal tax to individual taxpayers in the Province.

In Ontario the Tobacco Tax Act, 1965, provides for a new tax on the retail price of tobacco products, which will then be exempt from the retail sales tax.

In Manitoba, the gasoline tax was increased from 14¢ to 17¢ per gallon, and on other motive fuels from 17¢ to 20¢ per gallon. Under the Motive Fuel Tax Act special sur-taxes have been established for certain fuels as noted. The rate of tax on net profit of mining operations ranges from 6% to 11% instead of the former basic rate of 8%. Private passenger vehicle drivers licences were increased; increased rates are now in effect on tobacco products.

In Saskatchewan the rates for medical care insurance and hospital insurance were increased; the general sales tax was reduced from 5% to 4% except on sales of liquor and beer; special taxes on the sale of tobacco products are exigible under new legislation.

In the Northwest Territories the tax on gasoline was increased to 7½¢ per gallon and on fuel oil and diesel fuel to 3½¢ per gallon.

**Federal-Provincial Fiscal Arrangement.** This arrangement which became operative on April 1, 1962 will run until March 31, 1967. Basically it entails a partial federal withdrawal from the field of direct taxation and the re-entry of all provinces in the same field.

For details of the arrangements between the federal government and the provinces with respect to abatements of personal and corporate income taxes see Section I (a) of this commentary.

The federal government will abate its collections of estate tax otherwise payable by 50% in respect of property in Ontario and Quebec and by 75% in British Columbia. These provinces levy death taxes in the form of succession duties.

The Provinces are not limited to the revenue from direct taxation which is relinquished by the Federal Government. Under the Constitution, they have unrestricted powers to levy direct taxes and four of them have availed themselves of this power to levy a tax on the income of their taxpayers which is higher than the abatement of federal income tax otherwise payable allowed to these taxpayers by the Federal Government.

Data shown in respect of motor vehicles are for private passenger vehicles only. Rates shown for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in those provinces which have established such funds. Reference should be made to the DBS report "The Motor Vehicle Part I", Catalogue No. 53-217, for further details on motor vehicle rates and regulations.

In those provinces which impose income taxes on profits derived from logging operations, a reduction of the federal income tax otherwise payable equal to the lesser of  $\frac{2}{3}$  of the provincial tax or 10% of the income from logging operations is allowed. In those provinces which impose income taxes on profits derived from mining operations, such taxes are allowed as deductions in computing income for federal income tax purposes.

All provincial governments except Manitoba and Alberta now levy a general sales tax on the retail price of goods purchased within their jurisdiction. Specific taxes on tobacco and alcoholic beverages are imposed in Prince Edward Island, on tobacco in Quebec, New Brunswick, Manitoba and Saskatchewan, on cigarettes in Nova Scotia, and on liquor in the Yukon Territory. Amusement taxes are levied by all provincial governments with the exception of Saskatchewan and British Columbia. In Saskatchewan an amusement tax is imposed at the municipal level.

### III. Municipal Governments

The principal source of revenue of municipal governments in Canada is from taxes levied on the value of real property. The percentage of real value taxed (assessed value) is that specified by law, wherever it is so regulated, and not the total value of real property. Methods of determining values for assessment purposes vary widely. One method will produce a low level of assessed valuations on which a high tax rate is levied; another method will result in low tax rates levied on high assessed valuations. Because of this variation in taxable assessments and tax rates as between municipalities, the tax rates themselves cannot be regarded as an accurate

indication of differences in tax burden. It is only by taking the relative assessments into consideration that valid comparisons can be made.

For 1965 the municipal coverage is approximately the same as for 1964. A few of the questionnaire forms either were not returned or were returned too late for inclusion in the report, possibly because the municipalities in question were later than usual in striking their tax rates for the 1965 taxation year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax levied on public school supporters in the City of Ottawa is 54.67 mills on each dollar of taxable assessment, or \$54.67 per thousand dollars.

Legislation in some provinces provides a certain measure of relief to municipal taxpayers.

In Ontario, an unconditional per capita grant payable yearly by the Province to municipalities is applied solely for the benefit of residential and farm properties. This results in two general tax rates in each municipality, one levied on commercial property, and one on residential and farm properties.

In British Columbia, the Provincial Homeowner Grand Act provides for payment to municipalities on a prescribed basis, of amounts, up to \$100. per residence, to be applied against the current year taxes levied on eligible residences.

In Manitoba, provincial legislation provides a school tax rebate for municipal ratepayers commencing with their property taxes for 1965. The rebate is to be the lesser of \$50.00 or 50% of the yearly school tax.

Municipalities in metropolitan areas, that is, areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Because metropolitan areas consist of large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas. However, the rates shown in this report include provision for the financial requirements of metropolitan corporations where such exist, such as the Municipality of Metropolitan Toronto and the Metropolitan Corporation of Greater Winnipeg.

June 3, 1965.

*The assistance and cooperation of government officials at all three government levels is gratefully acknowledged.*

### SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.



## PRINCIPAL TAXES AND RATES

## I. Government of Canada

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Income of individuals	Income Tax Act	Taxable income	Personal income tax schedule (including 4% Old Age Security Tax—maximum \$120): <sup>1</sup> 15% on first \$1,000 of taxable income \$ 150 on \$ 1,000 plus 18% on next \$ 1,000 330 “ 2,000 “ 21% “ “ 1,000 540 “ 3,000 “ 19% “ “ 1,000 730 “ 4,000 “ 22% “ “ 2,000 1,170 “ 6,000 “ 26% “ “ 2,000 1,690 “ 8,000 “ 30% “ “ 2,000 2,290 “ 10,000 “ 35% “ “ 2,000 2,990 “ 12,000 “ 40% “ “ 3,000 4,190 “ 15,000 “ 45% “ “ 10,000 8,690 “ 25,000 “ 50% “ “ 15,000 16,190 “ 40,000 “ 55% “ “ 20,000 27,190 “ 60,000 “ 60% “ “ 30,000 45,190 “ 90,000 “ 65% “ “ 35,000 67,940 “ 125,000 “ 70% “ “ 100,000 137,940 “ 225,000 “ 75% “ “ 175,000 269,190 “ 400,000 “ 80% on excess	Main exemptions and deductions from taxable income to arrive at “taxable income”: For single status ..... \$1,000 For married status ..... 2,000 For each dependent child including nephew or niece under 16 years of age ..... For each other dependent (as defined by law and including dependent children, and wholly dependent brothers or sisters over 21 years of age if they are attending university and uncles or aunts) ..... Taxpayer over 65 years of age an additional ..... Charitable donations—up to 10% of income ..... Medical expenses in excess of 3% of net income .....  In lieu of claiming deductions for charitable donations, union or professional association membership dues, and medical expenses, an individual may instead claim a standard deduction of \$100 and file no receipts.  The “basic” income tax liability of an individual who is a resident of a province other than Quebec is abated by 21%; of an individual resident in Quebec, the abatement is 44%. In addition a further abatement of 5% (max. \$300.) is provided as a reduction by the federal government for the residents of all provinces. <sup>1</sup>
		Investment income from sources outside Canada	An additional tax of 4%	Deductions from total investment income: \$2,400 or the total of personal exemptions, whichever is greater plus allowable charitable donations and medical expenses.  Excludes rental income from real property.
Income of corporations		Taxable income of corporations resident in Canada or doing business in Canada.	(a) 21% (including Old Age Security Tax of 3%) <sup>1</sup> of the amount taxable, if the amount taxable does not exceed \$35,000 and (b) \$7,350 plus 50% of the amount by which the amount taxable exceeds \$35,000.	Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in any province except Quebec. <sup>2</sup> This credit is 10% in the Province of Quebec. Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.
Income of non-residents		Withholding tax on interest, dividends, management fees, rents and royalties paid to a non-resident.	10% on dividends paid to non-residents by corporations having a degree of Canadian ownership (25% of voting equity stock). 15% in all other instances.	Exemptions: Interest on Government of Canada bonds issued on or before December 20, 1960. Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency, issued on or before December 20, 1960. Income covered by terms of a tax treaty such as that with the United Kingdom. Interest payments to non-residents who are exempt from income tax in own country of residence.
		Profits of non-resident corporations carrying on business in Canada.	15%	Deductions from taxable income earned in Canada: Federal and provincial income taxes, allowance in respect of net increase in capital investment in property in Canada.
Gifts to and from individuals	Income Tax Act (Part IV)	Aggregate taxable value of gifts.	Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000.	A gift of \$1,000 or less to any one person and a gift to a charitable organization by the Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transaction between husband and wife or from parent to child.

See footnotes at end of table.



## I. Government of Canada — Continued

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
ates	Estate Tax Act	Aggregate taxable value of estate of a person dying domiciled in Canada.	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$ 500 on \$ 5,000 plus 12% on next \$ 5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 6,200 " 40,000 " 20% " " 20,000 10,200 " 60,000 " 22% " " 40,000 19,000 " 100,000 " 24% " " 50,000 31,000 " 150,000 " 26% " " 50,000 44,000 " 200,000 " 28% " " 75,000 65,000 " 275,000 " 30% " " 75,000 87,000 " 350,000 " 32% " " 100,000 119,500 " 450,000 " 34% " " 100,000 153,500 " 550,000 " 36% " " 100,000 189,500 " 650,000 " 38% " " 100,000 227,500 " 750,000 " 40% " " 100,000 267,500 " 850,000 " 42% " " 100,000 309,500 " 950,000 " 44% " " 150,000 375,500 " 1,100,000 " 46% " " 200,000 467,500 " 1,300,000 " 48% " " 250,000 587,500 " 1,550,000 " 50% " " 250,000 712,500 " 1,800,000 " 52% " " 200,000 816,500 " 2,000,000 " 54% " remainder	Estates whose aggregate net value do not exceed \$50,000 are not taxable. Main exemptions and deductions: Bona fide debts, reasonable funeral expenses and probate fees. Gifts to charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death. Deductions in respect of: (a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child — \$60,000; (b) a deceased person other than one described in (a) — \$40,000; (c) each dependent child of a deceased person described in (a) — \$10,000; (d) each dependent child of a deceased person not survived by a spouse — \$15,000. A tax abatement of part of the federal estate tax otherwise payable in respect of property situated in a province which levies its own succession duties. See Commentary.
ets in Canada of foreign-domiciled decedents.	Estate tax Act (Part II)	Aggregate value of property situated in Canada of a person dying domiciled outside of Canada.	15%	Property whose aggregate value does not exceed \$5,000 is not taxable. <sup>3</sup> Main exemptions and deductions: Debts specifically chargeable to the property. A tax abatement of part of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid. See Commentary.
orted goods	Customs Tariff	Mainly ad valorem <sup>4</sup> with some specific rates.	Three main sets of rates: British preferential (lowest) Most — favoured — nation — under special agreements with various countries General — apply to all other imports	Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.
eral Sales	Excise Tax Act	Manufacturer's selling price or duty paid value of imports — ad valorem. <sup>4</sup>	11% (Including Old Age Security Tax of 3%)	Exemptions include: Materials consumed or expended directly in process of manufacture or production, certain goods used in commercial fisheries, and equipment and machinery used in farming, food stuffs and heating fuels, most products of farms, forests, fisheries and mines, materials used by public hospitals, books, magazines, newspapers and materials used in their production, certain goods purchased by municipalities, materials used in the construction of schools, universities and public libraries.
s of special goods <sup>5</sup>	Excise Tax Act			
os		per unit	Greater of \$2.00 or 15% ad valorem	
ographs and T.V. sets		ad valorem	15%	
es for radios, T.V., and		per unit	Greater of 10¢ or 15% ad valorem	
onographs				
ellery, clocks, watches		ad valorem	10%	
et articles and cosmetics		"	10%	
ing cards		per pack	20¢	
acco and smoker's accessories: <sup>5</sup>				
igarettes		per 5	2½¢	
gars		ad valorem	15%	
atches		"	10%	
ghters		per unit	Greater of 10¢ or 10% ad valorem	
igarette holders, pipes, etc.		ad valorem	10%	
bbacco — manufactured		per pound	80¢	
s:				
nes of all kinds containing 7% or less of absolute alcohol by volume		per gallon	25¢	
n-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits		"	50¢	
ampagne and sparkling wines.		"	\$2.50	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.

Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.

## I. Government of Canada — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Insurance companies: British or foreign companies	Excise Tax Act	net premium	10%	Excluding insurance against marine risks, nuclear risks and life, personal accident or sickness insurance.
Tobacco <sup>6</sup> — on domestic production: Manufactured tobacco excluding cigarettes	Excise Act	per pound	35¢	Not levied on imports, but the customs tariff on tobacco products is set at a rate to take into account duties levied on domestic production.
Cigarettes weighing not more than 3 lbs. per 1,000		per 1,000	\$4.00	
Cigarettes weighing more than 3 lbs. per 1,000		"	\$5.00	
Cigars		"	\$2.00	
Canadian raw leaf tobacco when sold for consumption		per pound	10¢	
Alcoholic products: Domestic potable spirits on the strength of proof distilled in Canada		per gallon	\$13.00	These duties do not apply to denatured alcohol used in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of varnish, to certain spirits used to treat domestic wood, and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax. Customs duties on imports are set to take into account the duties levied on domestic products.
Non-potable spirits used in the manufacture of: Medicines, extracts, pharmaceutical preparations, etc.		"	\$1.50	
Approved chemical compositions		"	15¢	
Spirits sold to druggists and used in preparation of prescriptions		"	\$1.50	
Imported spirits taken into bonded warehouse, in addition to other duties		"	30¢	
Canadian brandy		"	\$11.00	
Beer		"	38¢	

<sup>1</sup> See commentary, page 3 for further information.

<sup>2</sup> See commentary, page 3, Section I (a), re Federal-Provincial Fiscal Arrangement.

<sup>3</sup> Under the terms of the Canada-United States Estate Tax Convention the amount is \$15,000, retroactive to January 1, 1959.

<sup>4</sup> An "ad valorem" tax is levied as a percentage of the value of the goods, which, for tax purposes, includes customs duties in respect of imported goods and excise duties in the case of tobacco and alcoholic products manufactured in Canada. Where an article is subject to the general sales tax and to the special excise tax, both taxes apply separately to the same value.

<sup>5</sup> In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.

<sup>6</sup> Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes — \$9.00 per thousand (or 18¢ per pack of 20 cigarettes) plus the 11% sales tax at the manufacturer's level.  
Manufactured tobacco — \$1.15 per pound plus the 11% sales tax at the manufacturer's level.

## II. Provincial Governments

TABLE 1. Newfoundland

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	retail price	5%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, foodstuffs, meals priced at 17¢ or less, and sales of less than 17¢.
Amusements	The Entertainment Tax (Amendment) Act, 1962	admission per person 16 years and over	5¢	Church and school functions exempt.
"	The Horse Racing (Regulation and Tax Act, 1963)	amount of bets placed under the pari-mutuel system	5%	
Motor fuel	Gasoline Tax Act	per gallon	19¢	Exemptions include gasoline used in operation of vessels (non-pleasure), plants for curing or processing or preparation of fish or fish products, sawmills, household lighting plants and appliances, household fuel, power saws and tractors used for logging or agricultural purposes, government departments, municipalities, aircraft, industrial plants for exploration and development of natural resources and export from Province.
Fuel oil	The Fuel Oil Tax Act	"	1¢	Exemptions include fuel oil used by vessels except pleasure boats, tugs, dredges, scows, also fuel oil used for domestic purposes or in institutions, commercial buildings and manufacturing plants, and export from the Province.

## II. Provincial Governments — Continued

TABLE 1. Newfoundland — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Insurance	The Insurance Companies Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Life insurance	Insurance Premium (Tax) Act	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	net income	Iron — 20% Other — 5%	
Private passenger vehicle licence	Highway Traffic Act	flat rate	\$18.00	Reduced rates apply later in year.
		operator	\$3.00	Expiry date March 31.
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individuals under the Income tax Act (Canada)	21%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	

TABLE 2. Prince Edward Island

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	admission price	31¢ to 40¢ ..... 2¢ 41¢ " 45¢ ..... 3¢ 46¢ " 60¢ ..... 5¢ 61¢ " 75¢ ..... 7¢ 76¢ " \$1.00 ..... 10¢ over \$1.00 ..... 5¢ extra for each additional 50¢ or fraction thereof	Admissions up to 30¢ exempt.
		pari-mutuel betting pool	10%	The track is allowed 5½% as a special concession.
Fuel	Gasoline Tax Act	per gallon	18¢	Aviation fuel and the fuel used in offshore fishing fleet exempted. Holders of valid permits issued by treasurer may purchase marked gasoline and/or diesel fuel tax free.
Tobacco	Health Tax Act	retail selling price	¼ of 1¢ per cigarette 1¢ on cigars 6¢ to 19¢ 2¢ on cigars 20¢ to 29¢ 3¢ on cigars 30¢ or over 10% on other tobacco	
Alcoholic beverages	"	price of all purchases from government liquor stores	10%	
Private passenger vehicle licence	Highway Traffic Act	weight	Not over 2,500 lbs. — \$15.00; over 2,500 lbs. to 3,100 lbs. — \$18.00; over 3,100 lbs. to 3,700 lbs. — \$21.00; over 3,700 lbs. to 4,300 lbs. — \$24.00; over 4,300 lbs. — \$27.00	Reduced rates apply later in year.
		operator	\$2.00	
Insurance	The Premium Tax Act	premium income	2%	
Retail sales	Revenue Tax Act	retail selling price generally, but in some instances at consumer cost	5%	Exemptions are given to foodstuffs, fuel, farm machinery and equipment, farm livestock, fishing boats and apparatus, orthopaedic appliances, hearing aids, dental and optical appliances, machinery apparatus and raw materials used directly in the production of articles for sale, agriculture feeds, fruit trees, fertilizers, goods for consumption outside of the Province, meals priced at \$1.00 or less, magazine and newspaper subscriptions, children's clothing and children's footwear, commercial aircraft, cigarettes, tobacco, school supplies and all purchases under 25 cents; certain equipment purchased by municipalities for roads, sewerage, drainage and fire-fighting; also books, articles used in the practice of religion, certain exemptions re capital outlay purchases by schools, colleges and universities.
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individuals under the Income Tax Act (Canada)	21%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	



## II. Provincial Governments — Continued

TABLE 3. Nova Scotia

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	admission price pari-mutuel betting pool	55¢ and over 9.1% to 14.2% 11%	If tax is remitted within 7 days the Race Association may deduct commission ranging from 6% to 8%, effective net tax 3% to 6%.
Motor fuel	Gasoline Tax Act	per gallon "	Gasoline 19¢ Diesel fuel 27¢	Exemptions to fishing boats, farm service ferry and coastal boats, vehicles and equipment used solely for city and town purposes.
Fire insurance	Fire Prevention Act	premium income	Not to exceed ¾ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	"	2%	Exemption for marine insurance and annuities contracts.
Private passenger vehicle licence	Motor Vehicle Act	per 100 lb. operator	61¢ to 72¢ \$1.00	Expiry date March 31. Minimum licence \$11.
Long distance telephone calls	Corporations Tax Act	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.
Mining operations	Gypsum Mining Income Tax Act	earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act <sup>1</sup>	purchase price	1/10 of 1¢ per cigarette 5% on all other forms	General sales exemptions include foods, groceries, line, fuel and electricity, motor vehicles, meals priced at \$1.00 or less, children's goods, and a number of other consumer goods, machinery, equipment and materials used in agriculture, fishing, mining, construction, manufacturing, tangible property purchased by a municipality or agency thereof.
Spirituous liquors	"	"	5%	
General sales	"	"	5%—purchases over 15¢	
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	21%	The Federal Act provides for abatement of tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government in the Province.
Income of corporations	"	taxable income	9%	

<sup>1</sup> Taxes levied under this Act are used in providing hospital insurance for residents of the Province.

TABLE 4. New Brunswick

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	retail price	3%	Exemptions are given to fuel, agricultural machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated into goods for sale, purchases of foodstuffs, drugs, machinery and implements for fishing and farming, children's clothing, footwear, books, school supplies, tobacco, goods for consumption outside the province, purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	admission price pari-mutuel betting pool	11% (average) 3½% on first \$400,000 4% in excess of \$400,000	
Motor fuel Diesel fuel	Gasoline Sales Tax Act	per gallon "	18¢ 23¢	Exemptions to fishermen, farmers and others in motor vehicles on public highways except in repair and construction of bridges and roads.
Tobacco	Tobacco Tax Act	retail selling price	1/10 of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢ 2¢ per cigar priced from 20¢ to 29¢ 3¢ per cigar priced from 30¢ or over. 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	premium income	¾ of 1%	
Insurance	Premium Tax Act	"	2%	Exemption for marine insurance and annuities contracts.

## II. Provincial Governments — Continued

TABLE 4 New Brunswick — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	weight	Not more than 2,100 lbs. — \$15.00; more than 2,100 lbs. up to 2,900 lbs. — \$20.00; over 2,900 lbs. up to 4,000 lbs. — \$26.00; over 4,000 lbs. — \$35.00	Reduced rates apply later in the year. Expiry date Dec. 31
Mining operations	Mining Income Tax Act	operator	\$4.00	Licence good for 2 years
		profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individuals under the Income Tax Act (Canada)	21%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	

TABLE 5. Quebec

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	retail price	6% <sup>1</sup>	Exemptions are allowed on bonds and shares of corporations, securities, rights of action, beer and tobacco, gasoline, kerosene and fuel oil, foodstuffs, provisions sold by a farmer, farm implements and machinery, fishing apparatus to be used in trade, drugs on doctor's prescription, fares on transportation systems, sales to Federal and Provincial governments, sales to a manufacturer, meals, sales for consumption outside the Province, coal, firewood, children's clothing and footwear and all sales of 10¢ or less.  Effective May 1, 1965, applicable to hotel, motel and resort rooms; also long distance telephone calls, telegrams and telecommunications.
Amusements	Amusement Tax Act	admission price	10%	Proceeds are turned over to the municipality.
Race-meetings	License Act	pari-mutuel betting pool	7% on single horse winning ticket 9% on other winning ticket	
Motor fuel	Gasoline Tax Act	per gallon	Gasoline 16¢ Diesel fuel 22¢	Refunds are allowed for the operation of farm tractors, fishing boats used in trade, stationary engines, manufacturing processes, fire pumps to fight forest fires, and aerial navigation.
Tobacco	Tobacco Tax Act	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	6¢ per package of 25 cigarettes  12% 12%	No tax on leaf tobacco
Liquor	Hospital Duty Act	levied on meals costing over \$1.25 and on alcoholic beverages	6%	

<sup>1</sup> Quebec Liquor Board stores collect 6% on sales of liquor where formerly only 2% municipal sales tax was charged.

## II. Provincial Governments — Continued

TABLE 5. Quebec — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Succession duties	Quebec Succession Duties Act	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate: 1.8% to 15% 4% " 20% 10% " 30%  On individuals' share in estate: 1% to 10% 1% " 10% 2% " 5%	Exemptions:  Direct Line — basic exemption of \$20,000 if aggregate value of estate does not exceed \$50,000. Each child in the first degree under 18 years of age \$1,500.  Collateral Line — aggregate value of estate not exceeding \$1,000.
Property transfer	Property Transfer Duty Act	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts.
Security transfer	Security Transfer Tax Act	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 $\frac{1}{10}$ of 1% per share " \$ 1 to \$ 5 $\frac{1}{4}$ ¢ " " " 5 " 25 1¢ " " " 25 " 50 2¢ " " " 50 " 75 3¢ " " " 75 " 150 4¢ " " " over \$150 4¢ " " plus $\frac{1}{10}$ of 1% of value in excess of \$150	Securities issued by a municipal corporation or a school board and securities guaranteed as to principal and interest by the government of Canada or by the government of the province of Quebec or by a municipal corporation or school board of Quebec is exempt as of March 1960.
Corporations	Corporation Tax Act	income paid up capital place of business	12% $\frac{1}{10}$ of 1% \$25 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including insurance, loan, navigation, telegraph, telephone, railway, gas and electric, gasoline, liquor, brewer and tobacco companies.
Mining operations	Quebec Mining Act	net profit	4% on amount over \$ 10,000 to \$1,000,000 5% " " " 1,000,000 " 2,000,000 6% " " " 2,000,000 " 3,000,000 7% " " " 3,000,000	
Logging operations	Logging Tax Act	income	10% on amount in excess of \$10,000	Tax credit of one third of tax is provided under the provincial Income Tax Act or the Corporation Tax Act. The other two-thirds may be deducted from federal income tax according to the provisions of the federal Income Tax Act.
Private passenger vehicle licence	Motor Vehicle Act	per 100 lb. operator	70¢ \$5.00 (2 years)	\$1 extra for licence plates. Expiry date May 31.
Individuals	Provincial Income Tax Act	taxable income	4.8% on first \$1,000 of taxable income \$ 48 on \$ 1,000 plus 6.2% on next \$ 1,000 110 " 2,000 " 7.5% " " 1,000 185 " 3,000 " 8.4% " " 1,000 269 " 4,000 " 9.7% " " 2,000 463 " 6,000 " 11.4% " " 2,000 691 " 8,000 " 13.2% " " 2,000 955 " 10,000 " 15.4% " " 2,000 1,263 " 12,000 " 17.6% " " 3,000 1,791 " 15,000 " 19.8% " " 10,000 3,771 " 25,000 " 22.0% " " 15,000 7,071 " 40,000 " 24.2% " " 20,000 11,911 " 60,000 " 26.4% " " 30,000 19,831 " 90,000 " 28.6% " " 35,000 29,841 " 125,000 " 30.8% " " 100,000 60,641 " 225,000 " 33.0% " " 175,000 118,391 " 400,000 " 35.2% on remainder	Exemptions and deductions from total income to arrive at "taxable income". For single status ..... \$1.00 For married status ..... 2.00 For each dependent child qualified for family allowance ..... 3.00 For each other dependant including children not qualified for family allowance and those over 21 years attending university full time ..... 5.00 For deductions re charitable donations, medical expenses, etc. see government of Canada, R.S. 1960, c. 148, sec. 27.
		investment income	$\frac{1}{2}$ of 1%	Exigible on investment income originating outside Canada in excess of \$2,500 or total of personal exemptions.



## II. Provincial Governments — Continued

TABLE 6. Ontario

Category	Statutory authority	Basis of measurement of tax	Rate		Comments, exemptions, etc.
Amusements	Hospitals Tax Act	admission price	On admissions over 75¢ to 92¢ — 6¢ to 8¢ " " " 92¢ — 10%		Tickets up to 75¢ exempt.
Race-meetings	Race Tracks Tax Act	pari-mutuel betting pool	6%		
Motor fuel	Gasoline Tax Act	per gallon	15¢		Farmers and commercial fishermen receive full refund, others receive refunds at 13¢ per gallon, on gasoline used other than for motor vehicles on highways.
Diesel fuel	Motor Vehicle Fuel Tax Act	"	20½¢		
Succession duties	Succession Duty Act	Relationship:	On estate:	On individuals' share in estate:	Exemptions:
		(1) Direct line	2½% to 14%	1½% to 15% (where share exceeds \$50,000)	Direct line — aggregate value of property less than \$50,000. Collateral line — aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000. Strangers — aggregate value of property less than \$10,000. Total tax for direct line subject to surtax of 15%. Total tax for collateral line subject to surtax of 20%. Total tax for strangers subject to surtax of 25%. Dependants — Exemptions not based on aggregate value but on value of dutiable benefits to wife, infirm husband with dependent child and dependent children. Collective exemption — value of dutiable benefits to all dependants less than (a) \$60,000 in case of wife or qualifying infirm husband and \$10,000 for each dependent child where qualifying spouse survives. (b) \$15,000 for each dependent child where no spouse survives. Individual exemption — value of dutiable benefits to dependant less than (a) \$60,000 in case of wife or qualifying infirm husband. (b) \$10,000 in case of child where qualifying spouse survives. (c) \$15,000 in case of child where no spouse survives. Dependants — Reductions equal to the amount of duty which would be payable if the aggregate value were equal to the amount of the individual dependant allowance, and if that whole estate passed to the dependant. Individual Dependant Reduction (a) \$3,174.00 in case of wife or qualifying infirm husband. (b) \$287.50 in case of a dependent child where qualifying spouse survives. (c) \$431.25 in case of a dependent child where no spouse survives. Increased Individual Dependant Reduction (a) in case of wife, \$3,174.00 plus (\$287.50 x number of dependent children whose benefit does not exceed \$10,000.). (b) in case of dependant where no surviving wife, his individual dependant reduction plus the sum of the individual dependant reduction of each dependant whose benefit does not exceed his individual dependant allowance, or a portion thereof if more than one such dependant.
		(2) Collateral line	6% to 17%	2½% to 13% (where share exceeds \$10,000)	
		(3) Strangers	12½% to 35%		

## II. Provincial Governments — Continued

TABLE 6. Ontario — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Land transfer	Land Transfer Tax Act	purchase price	$\frac{1}{4}$ of 1%	
Security transfer	Security Transfer Tax Act	sale price of securities transferred	Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — $\frac{1}{4}$ of 1% of value “ \$ 1 to \$ 5 — $\frac{1}{4}$ ¢ per share “ 5 “ 25 — 1¢ “ “ “ 25 “ 50 — 2¢ “ “ “ 50 “ 75 — 3¢ “ “ “ 75 “ 150 — 4¢ “ “ “ over \$150 — 4¢ per share plus $\frac{1}{4}$ of 1% of value in excess of \$150	
Hospital insurance	Hospital Services Commission Act	monthly premium	Single \$3.25; family \$6.50	Effective July 1, 1964
Fire insurance	Fire Marshals Act	premium income	Not in excess of 1%	Rate set by Lieutenant-Governor's Council.
Corporations	Corporations Tax Act, 1957	income paid-up capital place of business	11% $\frac{1}{2}$ of 1%* \$20 to \$50*	These are the general rates. There are certain classes of companies with rates and/or bases of tax vary from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to tax based on premium income, but are not taxed on paid-up capital and place of business. The federal Act provides for an abatement of 9% on substantial income. The same income as is taxed by this Act. *Payable only to extent that these taxes do not exceed a tax based on income.
Income of individuals	The Income Tax Act, 1961-62	tax otherwise payable by individual under the Income Tax Act (Canada)	21%	The Federal Act provides for abatement of the tax otherwise payable under the Act of the same rate referred to in the "Rate" column. Ontario has a co-operation agreement whereby Canada deducts taxes from Ontario residents on behalf of Ontario.
Mining operations	Mining Tax Act	net profit	6% — \$10,000 to \$1,000,000 11% — over \$1,000,000 to \$5,000,000 12% — over \$5,000,000	Applicable to net profit on the mine or ore as distinct from the profit on milling and processing operations.
Logging operations	Logging Tax Act	“	10% on amount in excess of \$10,000	Tax credit of one third of tax is provided under Corporations Tax Act.
Private passenger vehicle licence	Highway Traffic Act	number of cylinders	4 cyl. — 1933 and previous years \$ 8.00 4 “ or less (after 1933) ..... 15.00 6 “ ..... 20.00 8 “ or more ..... 25.00	Expiry date Dec. 31.
		operator	\$3.00	Three year term.
Retail sales	Retail Sales Tax Act	retail price	3%	Exemptions include: Food products including insulin, vitamins, meals at \$1.50 and under, gasoline, diesel fuel, fuel oil, coke, wood, gas, electricity, farm implements, farm supplies, agricultural products, boats and other fishing apparatus, prescription drugs and optical appliances, artificial limbs, hearing aids, dentures, railway rolling stock, children's clothing and footwear, school books, religious and educational publications, classroom supplies, newspapers, subscription magazines, beer, tobacco, long distance telephone charges, sales for delivery outside province, and sales of 20¢ and under. Buses used for urban public transportation, materials purchased by municipalities and certain bodies for construction of buildings, etc. exempt.
Tobacco	Tobacco Tax Act, 1965	retail price	$\frac{1}{4}$ of 1¢ per cigarette, $\frac{1}{2}$ of 1¢ for every 5¢ (or part thereof) of retail price of cigars, 1¢ per oz. on other tobacco	

## II. Provincial Governments — Continued

TABLE 7. Manitoba

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	admission price	61¢ to 64¢ — 1¢, 65¢ to 67¢ — 2¢, 68¢ to 70¢ — 3¢, 71¢ to \$1.00 — 5% over \$1.00 — 10%	Exemptions are allowed for admission prices of 60¢ or less.
		pari-mutuel betting pool	10%	
Purple fuel	Gasoline Tax Act	per gallon	Clear — 17¢ Aircraft — 2¢	Exemptions are allowed on purple fuel for the operation of agricultural machinery, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
	The Motive Fuel Tax Act <sup>1</sup>	"	20¢ Special Rates Bunker — ¼¢ Propane — 1¢ Colored — 1¢	Total exemption on purple fuel for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery; partial refunds as set out in the Act.
Electricity, telephone, natural gas, coal, steam heat	The Revenue Act, 1964 Part I	purchase price	5%	
Hospital insurance	Hospital Services Insurance Act	monthly premium	Single \$2.00; family \$4.00	
Insurance	Fires Prevention Act	premium income	¾ of 1%	
Insurance	The Insurance Corporations Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Royalty and Tax Act	net profit	6% — 1st \$1,000,000 9% — next \$4,000,000 11% — over \$5,000,000	Tax may be reduced up to 50% in first two years after initial year
	Mineral Taxation Act	assessed value of crude oil	8 mills	In, on, or under land in a designated producing area.
Motor vehicle passenger licence	Highway Traffic Act	wheel base	Wheel base not exceeding 100" — \$11.25. For each additional 5 inches or portion thereof — \$3.25.	Reduced rates apply later in year. Expiry date Feb. 28.
		driver chauffeur	\$5.00 \$7.50	Licence good for two years.
Income of individuals	Income Tax Act (Manitoba) 1962	tax otherwise payable by individual under the Income Tax Act (Canada)	26%	The Federal Act provides for abatement of 21% of tax otherwise payable by individuals under that Act for taxation year 1965. This portion plus an additional 5% imposed by the Province for hospital services, is collected by the federal government for the Province. The same collection arrangement exists for the 9% abatement of the federal corporation income tax rates, and the extra 1% imposed by the Province for hospital services.
Income of corporations	"	taxable income	10%	
Tobacco	The Tobacco Tax Act	Cigarettes: per cigarette	¾ of 1¢ per cigarette	
		Cigars: retail price	0¢ to 7¢ — 1¢ 8¢ " 12¢ — 2¢ 13¢ " 17¢ — 3¢ 18¢ " 22¢ — 4¢ 23¢ " 27¢ — 5¢ 28¢ " 32¢ — 6¢ 33¢ " 37¢ — 7¢ 38¢ " 42¢ — 8¢ 43¢ " 47¢ — 9¢ 48¢ up — 10¢	
		Manufactured tobacco: ½ oz. unit	2¢ per ½ oz. unit	

<sup>1</sup>"Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.



## II. Provincial Governments — Continued

TABLE 8. Saskatchewan

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Health Tax Act	retail price	4%	Exemptions are allowed on food and drink (non-spirituous), drugs, optical and paediatric appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.
		rent of tangible personal property	4%	
Tobacco	Tobacco Tax Act, 1965	Cigarettes: per cigarette	1/2 of 1¢ per cigarette	Effective April 1, 1965.
		Cigars: retail price	5¢ to 15¢ — 1¢ 16¢ " 25¢ — 2¢ 26¢ " 35¢ — 3¢ 36¢ " 45¢ — 4¢ over 45¢ — 5¢	
		Other tobacco	1¢ per oz. or fraction thereof	
Race-meetings	Horse Racing Regulation Act	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	per gallon	Gasoline 14¢	Exemptions are allowed for farm services, including farm trucks, aviation road machines within a municipality used in manufacturing processes, licensed commercial fishermen, mining equipment.
		"	Diesel fuel 17¢	
Medical care insurance	Medical Care Insurance Act	annual personal or family charge	Single — \$12.00 Family — \$24.00	
Hospital insurance	Saskatchewan Hospitalization Act	annual personal or family charge	Single — \$24.00 Family — \$48.00	
Fire insurance	Fire Prevention Act	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	"	2%	Exemption for marine insurance annuity contracts.
Minerals	Mineral Taxation Act	flat rate per acre for freehold minerals and assessed value of minerals for freehold lands	3 cents per acre 8 mills	Assessed value of minerals is based on value of production for the year previous. Applicable only to corporations holding land in Saskatchewan.
Private passenger vehicle licence	Vehicles Act	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not 120" — 15.00 " 120" — 20.00	Expiry date March 31.
		operator	\$1.00	
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individual under the Income Tax Act (Canada)	24%	The Federal Act provides for abatement of 21% of tax otherwise payable by individuals under that Act for taxation year 1965. This portion plus an additional 3% imposed by the Province is collected by the federal government for the Province. The same collection arrangement exists in respect of the abatement of the federal corporate income tax rates and the extra tax imposed by the Province.
Income of corporation	"	taxable income	10%	

<sup>1</sup> Tax remains at 5% on sales of liquor and beer.

TABLE 9. Alberta

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	pari-mutuel betting pool	5%	
Motor fuel	Fuel Oil Tax Act	per gallon	Gasoline 12¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
		"	Diesel fuel 14¢	
Minerals	Mineral Taxation Act	assessed value of all minerals and flat rate per acre of land	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land — not to exceed 5¢ per acre. Minimum 25¢.	

## II. Provincial Governments — Continued

TABLE 9. Alberta — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Fire insurance	Fire Prevention Act	premium income	$\frac{1}{2}$ of 1%	
Insurance	The Insurance Corporations Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Vehicle and Highway Traffic Act	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " 120" — 20.00	Reductions apply later in year. Expiry date Mar. 31.
		operator	\$5.00	Licence good for 5 years.
Income of individuals	The Alberta Income Tax Act	tax otherwise payable by individual under the Income Tax Act (Canada)	21%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	
Fur	The Game Act	per pelt	various	Rates established by regulations with a range from 2¢ to \$1.25 per pelt.
Bus mileage	Public Service Vehicles Act	mile—passenger	$\frac{2}{5}$ of 1¢ per passenger on hard surface roads $\frac{3}{4}$ of 1¢ per passenger on gravel roads	

TABLE 10. British Columbia

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	retail price	5%	Exemptions are allowed for foodstuffs, motor and heating fuels, farm machinery and supplies, fishing apparatus, drugs, sales to Federal Government, sales for consumption outside of Province, sales less than 15¢, certain children's clothing and footwear, meals priced at \$1.00 or less, and school and religious books. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Race-meetings	Parl-mutuel Betting Tax Act	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	per gallon	13¢ (1¢ on gasoline used in aircraft)	Refund of 12¢ per gallon allowed for operation of logging trucks off highways, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans, amputees and persons permanently confined to a wheel chair. Motor vehicles entering the Province subject to tax on imports in supply tanks exceeding forty gallons.
	Coloured Gasoline Tax Act	"	1¢	May only be used in ships, boats and other water vehicles, stationary and portable engines and tractors for off highway use; logging trucks used exclusively off highways; railway locomotives, railway cars and track operated motor vehicles; and for non-motor vehicle industrial purpose.
	motive-fuel Use Tax Act	"	15¢	Operators of commercial motor vehicles using motive-fuel required to pay tax on gallonage used within the Province. Motive-fuel includes diesel fuel, propane, butane. Motive fuel used in farm tractors exempt (subject to Coloured Gasoline Tax Act). Rebate of 14¢ per gallon when used off public highways.
Fuel oil	Fuel Oil Tax Act	"	$\frac{1}{2}$ ¢	
Fire insurance	Fire Marshal Act	premium income	1%	Determined by the Lieutenant-Governor in Council.
Insurance	Insurance Premiums Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Tax Act	net income	10% on income derived from mining operations in excess of \$25,000	Exempt new mines from tax for first three years of production.
Logging operations	Logging Tax Act	"	10% on income derived from logging operations in excess of \$25,000	

**II. Provincial Governments — Continued**  
**TABLE 10. British Columbia — Concluded**

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	net weight	1,500 lbs. or less — \$10.80	Expiry date Feb. 28. Reduced one-twelfth each month to minimum fee of \$2.00.
			1,501 " — 2,000 lbs. — 14.40	
			2,001 " — 3,000 " — 18.00	
			3,001 " — 4,000 " — 22.50	
			4,001 " — 5,000 " — 31.50	
			5,001 " — 6,000 " — 45.00	
Income of individuals	Income Tax Act, 1962	registration fee	\$1.00	Non-commercial vehicles.
		operator	\$5.00	Licence good for 5 years.
		tax otherwise payable by individual under the Income Tax Act (Canada)	21%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same referred to in "Rate" column, and an abatement of normal corporate income tax of 9% of taxable income. Individual and corporation incomes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	
Succession duties	Succession Duty Act	Relationship:	On individuals share of net value of estate	Exemptions:
		(1) Direct Line	3% to 36%	Direct Line—outright collective exemption to surviving spouse and children (any age) \$50,000; outright collective exemption to orphan children (any age) \$50,000; other direct line aggregate value of property less than \$50,000.
		(2) Collateral Line	8% to 38%	Collateral Line—aggregate value of property less than \$25,000, unless share of individual exceeds \$10,000.
		(3) Strangers	13 3/4% to 40%	Strangers—aggregate value of property less than \$10,000.

**TABLE 11. Yukon Territory**

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Alcoholic beverages	Liquor Ordinance	on each dozen bottles of beer on each bottle of wine on each flask of spirits on each bottle of spirits	10¢ 10¢ 10¢ 25¢	
Amusement	Amusement Tax Ordinance	price on admission	10%	
Fuel oils	Fuel Oil Tax Ordinance	per gallon	9¢	Fuel oil includes all liquid products obtained by distillation or condensation or absorption or any other process from petroleum, natural gas, casing head, or natural gasolines, benzol, benzene, naphtha, coal, oil tar, oil shales, kerosene, gas, and any combination of any such products. Exemptions—No tax is payable in respect of fuel oil that is used or to be used in stationary generators, electricity, to propel an aircraft, heating, for mining explorations, preliminary development of an area, body, in the extraction of ore from a mine or the processing or concentrating of such ore, for placer mining defined in the Yukon Placer Mining Act, for lubricating, for laying sprinkling on roads or streets or for cleaning solvents.
Private passenger vehicle licence	Motor Vehicles Ordinance	wheel base	100" or less — \$12.00 101" to 120" — 15.00 121" & over — 20.00	Reduced rates apply later in the year
		operator	\$2.00	



## II. Provincial Governments — Concluded

TABLE 12. Northwest Territories

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel gasoline	Fuel Oil Tax Ordinance	per gallon	7½¢	For aviation purposes — 1½¢
Fuel oil and diesel oil	"	"	3½¢	For aviation purposes — 1½¢
Private passenger vehicle licence	Motor Vehicles Ordinance	flat rate operator or chauffeur	\$10.00 MacKenzie District, \$2.00 elsewhere \$1.00	
Mining operations royalty tax	Canada Mining Regulations	value of output	For a fiscal year: (a) Value of output in excess of \$10,000 and up to \$1,000,000 ..... 3% (b) On the excess above \$1,000,000 up to \$5,000,000 ..... 5% (c) On the excess above \$5,000,000 to \$10,000,000 ..... 6% (d) On the excess above \$10,000,000 a proportional increase of one per cent for each additional \$5,000,000. Not to exceed 12%.	In computing royalties there is an equitable allowance made for pre-production, mining, milling and operational costs.  No royalty required for 36 months subsequent to commencement of production.

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Basis of assessed valuations and percentages taxed	Other taxes
	Mill or percentage rates on assessed valuations taxed						
	Real property	Personal property	Business	Other			
Newfoundland							
St. John's, city***	20%	...	20%	Water tax — various rates	Real property — Rental value Business — Rental value Water — Rental value	Sales tax — 2% on fuel oil sales Amusement tax — 10% of admission price	
Cornerbrook, city	16 mills	...	16 mills	..	Real property — Rental value Business — Rental value	..	
Prince Edward Island*							
Charlottetown, city	20 mills	...	20 mills	Auto licences — \$25 per car	Real property — Real value Business — Various %'s of real value for different businesses	Education tax — \$25 per year on all males 21 to 60 and \$12 per year on all females 21 to 55 who are earning \$1,200 or over per year.	
Nova Scotia*							
Halifax Metropolitan Area: Halifax, city	Property of a residential character 22.5 mills property of a business character 50.0 mills	...	50.0 mills	Occupancy tax 22.5 mills	Real property — Real value Business — 50% of real value Occupancy — 25% of real value if occupancy is for any purpose other than residential or business	Poll tax — All male and female residents over 21 years who are not otherwise assessed and are employed for six months or more and are earning \$1,500 or more per year pay \$20 per year.	
Dartmouth, city	34.8 mills	34.8 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — All non-property owners over 21 years earning in excess of \$1,500 per year pay \$30 per year	

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Nova Scotia*						
Sydney, city	42.0 mills	42.0 mills	42.0 mills	...	Real property — Real value Personal property — Real value Business — Real value	Poll tax — All male and female residents 21 to 60 years unassessed and earn \$1,000 or more per year as follows: Males — \$20 per year Females — \$15 per year If they are assessed there are \$6, \$12 or \$16 according to assessment.
Amherst, town	38.2 mills	38.2 mills	...	...	Real property — 80% of real value Personal property — 15% of assessed value of real estate occupied.	Poll tax — All male and female residents 21 to 60 years as follows: Ratepayers — \$2 to \$18 per year Non-ratepayers — \$20 per year
Glace Bay, town	138 mills	138 mills	...	...	Real property — 25% of real value Personal property — Real value	Poll tax — All males and females over 21 years: Male — \$30 per year Female — \$12 per year
Truro, town	28.8 mills	28.8 mills	28.8 mills	...	Real property — Real value (re-assessed for 1965) Personal property — 20% of real value Business — Stock-in-trade	Poll tax — All residents 21 to 60 years who are non-property owners and earn in excess of \$1,000 per year pay \$25 per year.
New Brunswick*						
Saint John Metropolitan Area:						
Saint John, city (1964 rates)	61 mills	61 mills	61 mills	...	Real property — Real value Personal property — Real value Business — Various %'s of assessed value of premises occupied	Poll tax — \$35 per year for persons 21 to 65 years except unemployed females.
Lancaster, city	57.8 mills to 75.6 mills		...	...	Real property — Real value Personal property — Cars and trucks 60% of real value Personal property — Other 75% of real value	Poll tax — All employed persons 21 to 60 years, \$18.10 to \$26.40
Campbellton, city	38 mills	38 mills	...	...	Real Property — Real value Personal property — 40% of real value	Poll tax — All residents 21 to 60 years pay as follows: Property owners: Male — \$20 per year Female — \$20 per year Non-property owners: Male — \$40 per year Female — \$30 per year
Edmundston, city	48.4 mills	48.4 mills	...	...	Real property — 50% of real value Personal property — 50% of real value	Poll tax — All persons 21 to 60 years other than unemployed females pay \$10. per year.
Moncton, city	21.2 mills	...	21.2 mills	Motor vehicles — \$10 to \$150	Real property — Real value Business — Rental value Motor vehicle — Flat rate as to type and size of vehicle	Poll tax — All males 21 to 60 years pay \$25 per year. All females and students to 65 years earning in excess of \$800 per year pay \$25 per year.

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales and amusement	Poll
	Real property	Business	Other			
Quebec						
Montreal Metropolitan Area: Montreal, city <sup>2</sup> (May 1, 1965 to April 30, 1966	Catholic 25.2 mills Protestant and Jewish 25.2 mills neutral 32.7	General rate 11.35% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches	Water tax — General rate 6.25% of annual rental value <sup>3</sup>	Real property — Real value Business — Rental value		...
Jacques Cartier, city	Catholic 27 mills Protestant 27 mills	60 mills	Water rate — residential \$30 per year; also metered Personal property tax 2.5 mills	Real property — Real value Business — Rental value Personal property — Rental value		...
Lachine, city	Catholic (Lachine) 24.0 mills Catholic (St. Sacrement) 22.5 mills Protestant 20.5 mills neutral 28.5 mills	8½%	Water tax — residential rate 8% commercial rate 7% Personal property tax — same rates as for real property	Real property — Real value Business — Rental value Water — Rental value Personal property — Real value of machinery	These taxes are levied by province and shared with municipalities.	...
LaSalle, city	Catholic 25.1 mills Protestant 21 mills neutral 29 mills	8½% also special taxes on different businesses	Water rate — \$3 per 1,000 cubic feet, \$25 per year rate minimum	Real property — Real value Business — Rental value Maximum special tax \$60 for businesses where a rental value is not established	For detail see provincial section	...
Montreal North, city	Catholic 22.5 mills Protestant 22.0 mills neutral 30.0 mills	4%	Water tax — 8%	Real property — Real value (re-assessed for 1965) Business — Rental value Water — Rental value		...
Outremont, city	Catholic St. Viateur parish 23.3 mills Ste. Madeleine parish 27.8 mills Protestant 26.3 mills neutral 34.3 mills	8½% manufacturers, wholesalers and retailers	..	Real property — Real value Business — Assessed valuation of real property for manufacturers and wholesalers, rental value for retailers and others		...
Pointe Claire, city	Catholic 10 mills Protestant 10 mills	8%	Water metered at 45¢ per 1,000 gallons	Real property — Real value Business — Rental value		...



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales and amusement	Poll
	Real property	Business	Other			
Quebec — Continued						
Montreal Metropolitan Area — Concluded:						
St. Laurent, city	Catholic 25.6 mills Protestant 20.4 mills neutral 28.4 mills	..	..	Real property — 75% of real value Business — Rental value		...
St. Michel, city	Catholic 22.4 mills Protestant 21.9 mills neutral 29.9 mills	5%	Water rate — 5% for industry and 8% for residential	Real property — Real value Business — Rental value Water — Rental value		...
Verdun, city	Catholic 27.2 mills Protestant 20.7 mills neutral 28.7 mills	11%	Water rate — 7% Garbage rate — 2%	Real property — 71% of real value Business — 71% of rental value Water — 71% of rental value Garbage — Real value	These taxes are levied by province and shared with municipalities.	...
Westmount, city	Catholic 27.65 mills Protestant 30.45 mills neutral 38.45 mills	10%	..	Real property — Real value Business — Rental value	For detail see provincial section	...
Mount Royal, town	Catholic 18.9 mills Protestant 19.9 mills neutral 27.9 mills	5%	Water metered at 45¢ per 1,000 gallons	Real property — Real value (re-assessed for 1965) Business — Rental value		...
Quebec Metropolitan Area:						
Quebec, city (May 1, 1965 to April 30, 1966)	Catholic 32.5 mills Protestant 25.0 mills neutral 38.3 mills	18%	Water rate — 72¢ per \$100 Garbage rate — \$15 per year	Real property — 75 to 80% of real value Business — Rental value Water — Rental value		...
Levis, city (May 1, 1965 to April 30, 1966)	13.5 mills	...	Water rate — \$25 per dwelling also a rate of 35¢ per \$100	Real property — Real value Business — Rental value Water — Rental value		...
Sillery, city	Catholic 24.9 mills Protestant 21.6 mills neutral 24.9 mills	17.5 mills	..	Real property — 60% of real value Business — 60% of real value		...

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales and amusement	Poll
	Real property	Business	Other			
Quebec — Concluded						
Chicoutimi, city	Catholic Protestant and neutral 74.3 mills (includes 20 mills on land values only)	Licences and 6 mills	Personal property tax 54.3 mills Water rate — \$24 per year Garbage \$12 per year	Real property — 40% of real value Business — Real value of stock-in-trade Personal property — 40% of real value of machinery and equip- ment		..
Granby, city	Catholic 39.0 mills Protestant 37.8 mills neutral 39.0 mills	6%	water rate — 6%	Real property — 60% of real value Business — Rental value Water — Rental value		All males 21 to 65 years pay \$5 per year
Sull, city (May 1, 1965 to April 30, 1966)	Catholic 29.35 mills Protestant 23.35 mills	Business 5% Industrial 3½%	Water rate — 2.65 mills	Land — 80% of real value Buildings, etc. — 80% of real value Business — Rental value Water — 80% of real value		...
Thetford, city	Catholic 30.1 mills Protestant and neutral 22.3 mills	75 mills	Water rate — 12%	Real property — Real value Business — 60% of real value Water — 60% of real value	These taxes are levied by province and shared with municipalities.	...
Thetford, city	52.3 mills	Licences also ¾ of 1%	..	Real property — 40% of real value Business — Real value of stock-in-trade		Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$50 per year
Thetford, city	Catholic 38.4 mills Protestant 25.0 mills	Licences	Water metered	Real property — 75% of real value		...
Thetford, city	Catholic 25 mills Protestant 20 mills neutral 24.97 mills	4%	Water rate 6% or 4 mills for single dwellings Sewer rates 1% annual rental value for each tenant	Real property — Real value Business — Rental value Water — Rental value	For detail see provincial section	...
Thetford, city	Catholic and Protestant 30.6 mills	3 mills	Water rate — owner \$24 plus 5 mills on real value, tenants \$24 plus 3 mills on real value	Real property — 80% of real value Business — Real value of stock-in-trade		...
Thetford, city	Catholic 46.4 mills Protestant 45.0 mills neutral two rates 46.4 and 45.0 mills	4%	Water rate — 7% to 12%	Real property — Real value Business — Rental value Water — Rental value		...
Thetford, city	Catholic 32.6 mills Protestant 29.8 mills neutral 32.6 mills	70 mills	Rental tax — 50 mills Water metered	Real property — Real value Business — Real value Rental tax — Rental value		\$5 on individuals not otherwise assessed also \$20 per year for professionals

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants		Other taxes	
	Mill or percentage rates on assessed valuations taxed—real property and business			Basis of assessed valuations and percentages taxed
	Residential and farm	Industrial commercial and business		
Ontario*				
Toronto Metropolitan Area:				
Toronto, city	Public school 73.95 mills Separate school 73.95 mills	Public school 81.85 mills Separate school 81.85 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 60.80 mills Separate school 60.76 mills	Public school 68.43 mills Separate school 68.39 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 52.30 mills Separate school 55.003 mills	Public school 59.86 Separate school 62.85 mills	Real property—Real value Business — Various %'s of real value for different businesses..	...
Long Branch, village	Public school 64.20 mills Separate school 66.13 mills	Public school 70.67 mills Separate school 72.82 mills	Real property—Real value Business — Floor space occupied	...
Mimico, town	Public school 60 mills Separate school 60 mills	Public school 66.85 mills Separate school 66.85 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 60.80 mills Separate school 63.12 mills	Public school 66.26 mills Separate school 68.85 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Swansea, village <sup>4</sup>	Public school 57.19 mills Separate school 59.86 mills	Public school 63.76 mills Separate school 66.73 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Weston, town	Public school 62.70 mills Separate school 67.07 mills	Public school 70.20 mills Separate school 75.05 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 58.66 mills Separate school 61.60 mills	Public school 66.51 mills Separate school 69.78 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 71.81 mills Separate school 73.36 mills	Public school 80.11 mills Separate school 81.83 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 68.15 mills Separate school 68.19 mills	Public school 75.38 mills Separate school 75.41 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York East, twp.	Public school 67.40 mills Separate school 66.10 mills	Public school 75.04 mills Separate school 73.61 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York North, twp.	Public school 65.31 mills Separate school 63.13 mills	Public school 74.50 mills Separate school 72.09 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 66.34 mills Separate school 66.34 mills	Public school 73.13 mills Separate school 73.13 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Burlington, town <sup>5</sup>	Public school 69 mills Separate school 69 mills	Public school 75.3 mills Separate school 75.3 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area:				
London, city	Public school 67.5 mills Separate school 67.5 mills	Public school 73.8 mills Separate school 73.8 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 51.9 mills Separate school 57.0 mills	Public school 57.5 mills Separate school 64.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	...



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Continued				
Ottawa Metropolitan Area: Ottawa, city	Public school 54.67 mills Separate school 57.65 mills	Public school 61.0 mills Separate school 64.31 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Eastview, city	Public school 58.50 mills Separate school 63.16 mills	Public school 65.34 mills Separate school 70.52 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area: Windsor, city	Public school 36.68 mills Separate school 36.68 mills	Public school 40.66 mills Separate school 40.66 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 80.75 mills Separate school 80.75 mills	Public school 89 mills Separate school 89 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Thornhill, city	Public school 84.18 mills Separate school 84.18 mills	Public school 93.54 mills Separate school 84.18 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Stouffville, city	Public school 30.4 mills Separate school 30.4 mills	Public school 33.7 mills Separate school 33.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
North York, city	Public school 60.2 mills Separate school 60.2 mills	Public school 65.8 mills Separate school 65.8 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Markham, city	Public school 87 mills Separate school 87 mills	Public school 97 mills Separate school 97 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Richmond Hill, city	Public school 73 mills Separate school 73 mills	Public school 81 mills Separate school 81 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
North York, city	Public school 86.27 mills Separate school 82.29 mills	Public school 95.66 mills Separate school 91.23 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Port William, city	Public school 84 mills Separate school 84 mills	Public school 92.25 mills Separate school 92.25 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
St. Catharines, city	Public school 74.6 mills Separate school 74.6 mills	Public school 82.1 mills Separate school 82.1 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Wellington, city	Public school 114 mills Separate school 114 mills	Public school 125 mills Separate school 125 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Kingston, city*	Public school 86.3 mills Separate school 86.3 mills	Public school 95.0 mills Separate school 95.0 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
Kitchener, city	Public school 57.20 mills Separate school 58.99 mills	Public school 63.31 mills Separate school 65.30 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Niagara Falls, city <sup>1</sup>	Public school 69.50 mills Separate school 69.50 mills	Public school 76.61 mills Separate school 76.61 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
North Bay, city	Public school 65.6 mills Separate school 70.43 mills	Public school 72.76 mills Separate school 78.08 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 41.1 mills Separate school 41.1 mills	Public school 45 mills Separate school 45 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years otherwise assessed pay \$10 per year
Owen Sound, city	Public school 30.70 mills Separate school 30.70 mills	Public school 34.03 mills Separate school 34.03 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 74.88 mills Separate school 77.22 mills	Public school 82.45 mills Separate school 85.05 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years otherwise assessed pay \$5 per year
Port Arthur, city	Public school 76.5 mills Separate school 79.0 mills	Public school 83.5 mills Separate school 86.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	..
St. Thomas, city	Public school 72.55 mills Separate school 72.55 mills	Public school 79.99 mills Separate school 79.99 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Sarnia, city	Public school 39.5 mills Separate school 39.5 mills	Public school 43.5 mills Separate school 43.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males over 21 years not otherwise assessed pay \$10 per year
Sault Ste. Marie, city <sup>2</sup>	Public school 39.37 mills Separate school 44.97 mills	Public school 42.92 mills Separate school 49.12 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years otherwise assessed pay \$10 per year
Stratford, city	Public school 91.4 mills Separate school 91.4 mills	Public school 102.06 mills Separate school 102.06 mills (business rates are 3.5 mills less)	Real property — Real value and/or rental value Business — Various %'s of real value and/or rental value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Sudbury, city	Public school 74.37 mills Separate school 74.82 mills	Public school 81.57 mills Separate school 82.07 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males not otherwise assessed pay per year
Welland, city	Public school 70.1 mills Separate school 70.1 mills	Public school 77.9 mills Separate school 77.9 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Woodstock, city	Public school 70.7 mills Separate school 70.7 mills	Public school 78.4 mills Separate school 78.4 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 79 mills Separate school 79 mills	Public school 87 mills Separate school 87 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Other taxes
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business		
Manitoba*					
Winnipeg Metropolitan Area:					
Winnipeg, city	57 mills	57 mills	6% to 20%	Land — Real value Buildings, etc. — 66 2/3% of real value Personal property — Real value Business — Rental value	Electricity and gas sales tax—5% of commercial and 2 1/2% of domestic bills
East Kildonan, city	54.5 mills	53.85 mills	5% to 15%	Land — Real value (re-assessed for 1965) Buildings, etc. — Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface	St. Boniface	6% to 17%	Land — Real value (re-assessed for 1965) Buildings, etc. — 66 2/3% of real value Personal property — Rental value Business — Rental value	...
St. James, city	39.62 mills	39.62 mills	4% to 16 1/2%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	Water and sewer frontage charge of 15¢ per front foot
St. Vital, city	59.6 mills	59.6 mills	8% to 15%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
Transcona, city	School district No. 39 56.74 mills School district No. 1569 51.94 mills	School district No. 39 56.74 mills School district No. 1569 51.94 mills	7% to 15%	Land — Real value Buildings, etc. — 50% to 65% of real value Personal property — 40% of real value Business — Rental value	...
West Kildonan, city	59.60 mills	59.60 mills	Various rates maximum 1%	Land — Real value (re-assessed for 1965) Buildings, etc. — 66 2/3% of real value Personal property — Real value Business — Rental value	...
Port Garry, suburban municipality	57.38 mills	57.38 mills	6% to 15%	Land — Real value Buildings, etc. — 66 2/3% of real value Personal property — Real value Business — Rental value	...
London, city	67.5 mills	67.5 mills	9%	Land — 60% of real value Buildings, etc. — 40% of real value Personal property — 40% of real value Business — 75% of rental value	...
Flon, town	70 mills	70 mills	13.5%	Land — Real value Buildings, etc. — 66 2/3% of real value Business — Rental value	...

## Saskatchewan\*

Municipality	Real property	Business	Basis of assessed valuations and percentages taxed	Other taxes
Se Jaw, city	Public school 99.2 mills Separate school 99.2 mills	99.2 mills	Land - Real value Buildings, etc. - 45% of real value Business - 75% of area of premises occupied at varying rates for different businesses	Amusement tax - 5% of admission price
h Battleford, city	Public school 91 mills Separate school 91 mills	91 mills	Land - Real value Buildings, etc. - 60% of real value Business - Area of premises occupied at varying rates for different businesses	Amusement tax - 5% of gross gate receipts including advance sales
ce Albert, city	Public school 72.3 mills Separate school 71.8 mills	Licences	Land - Real value Buildings, etc. - 60% of real value Business - Area of premises occupied at varying rates for different businesses	Amusement tax - 5% of admission price
na, city	Public school 87.75 mills Separate school 87.75 mills	87.75 mills	Land - Real value Buildings, etc. - 45% of real value Business - Area of premises occupied at varying rates for different businesses	Amusement tax - 6% up to \$1 and 10% of admission price over \$1



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan* — Concluded				
Saskatoon, city	Public school 68.31 mills Separate School 68.31 mills	10%	Land — Real value Buildings, etc. — 45% of real value Business — Rental value	Amusement tax — Graduated rates on admission prices Poll tax — Each single person over 21 years who is property owner, has been resident for 3 months earns a minimum of \$7 per month pays \$5 per year
Swift Current, city	Public school 62 mills Separate school 62 mills	62 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different business	...
Yorkton, city	Public school 82 mills Separate school 82 mills	..	Land — Real value Buildings, etc. — 60% of real value	...
Alberta*				
Calgary, city**	Public school 47.5 mills Separate school 47.5 mills	10%	Land — Real value (re-assessed for 1965) Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton, city**	Public school 48.50 mills Separate school 48.50 mills	6% to 20%	Land — Real value Buildings, etc. — 50% and 60% of real value Business — Rental value	...
Grande Prairie, city (1964 rates)	Public school 62 mills Separate school 62 mills	5% to 7%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Lethbridge, city	Public school 49 mills Separate school 49 mills	7½%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 35 mills Separate school 35 mills	..	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	..
Red Deer, city	Public school 47 mills Separate school 47 mills	Commercial 8 mills Industrial 3 mills	Land — Real value (re-assessed for 1965) Buildings, etc. — 60% of real value Business — Rental value	...
British Columbia*				
Vancouver Metropolitan Area:				
Vancouver, city	64.51 mills	7%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
New Westminster, city	54.27 mills	9%	Land — Real value (partial re-assessment for 1965) Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — 60% of rental value	...
North Vancouver, city	65.70 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	Sewer frontage charge of 50 cents per front foot with minimum of 50 feet.
Burnaby, district	55.75 mills	6½% rental value or 1% personal property	Land — Real value Buildings, etc. — 75% of real value Business — Rental value of properties used for business or taxable assessed value of personal property whichever is the greater	...
Coquitlam, district	48.4 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	65.736 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes 75% of real value for school purposes	...
Richmond, district	55 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Surrey, district	57 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
West Vancouver, district	52.2 mills	...	Land — Real value Buildings, etc. — 75% of real value	...

## III. Selected Municipal Governments — Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia* — Concluded				
Victoria Metropolitan Area:				
Victoria, city	62.9 mills	6¼%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Esquimalt, district	48.6 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Oak Bay, district	48.7 mills	...	Land — Real value (re-assessment for 1965) Buildings, etc. — 75% of real value	...
Saanich, district	School district No. 61 50.9 mills School district No. 63 51.3 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Dawson Creek, city	55.64 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Delta, city	63.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Langford, city	52 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Nanaimo, city	98.5 mills	...	Land — Real value Buildings, etc. — 30% of real value for municipal purposes — 75% of real value for school purposes	...
Port Moody, city	51.54 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Prince George, city	81.1 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Prince Rupert, city	62.20 mills	6%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Richmond, city	78 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Surrey, city	57.9 mills	...	Land — Real value (re-assessment for 1965) Buildings, etc. — Real value	...
Yukon Territory				
Whitehorse, city	55 mills	Licences	Land — Real value Buildings, etc. — 65% of real value	...
Whitehorse, city	39.79 mills	22 mills	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — Real value for school purposes Business — Real value	...
Northwest Territories				
Yellowknife, town	32 mills	12 mills	Real property — Real value Business — Real value	..
Yellowknife, town	Public school 59 mills Separate school 59 mills	Public school 29.5 mills Separate school 29.5 mills	Land — 66⅔% of real value Buildings, etc. — 66⅔% of real value Business — 66⅔% of real value	Poll tax — Each person 21 years or over who is not a property owner and has been employed for 3 months pays \$10 per year

- \* St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.  
 \* Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.  
 \* Rates for hotels, inns and restaurants are 12.5%. There are a few special rates and if water is metered the minimum charge is the general rate.  
 \* Business rates are 2.49 less for public school and 1.86 less for separate school than rates quoted.  
 \* Rural rates are 9.1 mills less than the rates quoted.  
 \* Business rates are 2.7 mills less than the rates quoted.  
 \* Rural rates are 8.70 mills less than the rates quoted.  
 \* Rural rates are 2.19 mills less than the rates quoted.  
 \* Water charges, additional to tax rates, are billed to consumers.  
 \* Metropolitan municipality. See introduction.









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## PRINCIPAL TAXES AND RATES

### FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1966



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# PRINCIPAL TAXES AND RATES 1966

## COMMENTARY AND EXPLANATORY NOTES

The purpose of this report is to present certain data on the more important revenue-producing taxes and rates imposed by governments in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included. Municipal data were prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1966 unless otherwise noted.

### I. Government of Canada

The Budget for the 1966-67 fiscal year was presented on March 29, 1966. This report incorporates the proposals made in the Budget; the proposed tax changes will not become law until passed by Parliament; at date of publication of this report some of the enabling legislation may have already been passed.

The reduction of federal personal income tax amounting to 10% of "basic" tax (max. \$600) enacted in 1965 is to be cancelled and replaced by another reduction amounting to 20% of "basic" tax (max. \$20). "Basic" tax, a concept outlined in section 33 of the Federal Income Tax Act, can be summarily defined as income tax liability at full federal rates (exclusive of old age security tax) after the dividend tax credit but before the abatement to provide room for provincial taxes and before any credit for foreign taxes. The new reduction will not alter the graduated rates of income tax and will leave provincial revenues unaffected. The federal tax reduction for 1966 will be an aggregate of 40% of the 1965 reduction, (4% of "basic" tax not exceeding \$240), and 60% of its replacement (12% of "basic" tax not exceeding \$12).

The capital cost allowances that could otherwise be claimed for certain classes of assets will be temporarily reduced for such assets purchased during the period March 30, 1966 to October 1, 1967. The reductions will operate by recognizing for the first two years following the acquisition of these assets part only of their capital cost for capital cost allowance purposes. The principal classes of assets to be affected include most kinds of buildings and machinery and equipment with the exception of heavy construction equipment, pipelines and the generating and distributing equipment of public utilities. Assets eligible for accelerated depreciation under programmes to promote the acquisition of "degree of Canadian ownership" status or the development of "designated areas" will not be affected by this curtailment of normal capital cost allowances.

A special temporary tax of 5% is to apply to the cash profits of corporations payable monthly over an 18 months period commencing in May 1966. The amounts collected under the measure will be repaid with interest at 5% after an interval of 18 to 36 months from receipt. The monthly payments are to be made on an estimated base computed by reference to present or immediately preceding taxation year profits, subject to adjustment after the end of the taxation year. The base for tax is to be the taxable income of a corporation less federal and provincial income taxes payable thereon, less a basic exemption of \$30,000, less principal payments due and made on debt of the corporation having original term of three years or more and having been contracted for under written arrangements in existence on March 29, 1966, plus amounts which are deducted in arriving at taxable income but that do not deplete the cash position of the corporation (such as capital cost allowances and depletion).

Interest on bonds or other obligations (notes, mortgages, etc.) issued after April 15, 1966, of or guaranteed by the Government of Canada, of the government of a province, of an agent of a province, of an educational institution or hospital where repayment of the principal and interest is guaranteed by the province, of any municipal or local government established under provincial law is to be exempt from the 15% withholding tax on interest payments going to non-residents.

Machinery and equipment used directly in the manufacture or production of goods is to be relieved from sales tax over a two-year period. Effective March 30, 1966, full exemption is to be extended to dies, moulds, jigs, fixtures, and the cutting or shaping parts of machines. On April 1, 1967, a comprehensive list of other production machinery and equipment will become subject to a reduced rate of 6% and on April 1, 1968, the same goods will gain full immunity from the levy.

Effective March 30, 1966, stained glass windows handmade by artists, natural gas for all its uses, fuel oil for use in the generation of electricity, tobacco dryers for use on the farm, steel stalls for farm animals and crab or shrimp pots or traps are to be exempt from sales tax.

Effective March 30, 1966, the rates of special excise tax on electron tubes (other than cathode ray tubes) and lighters are to be changed from 15% (min. 10¢) in the first case and 10% (min. 10¢) in the second case to a flat 10¢ per unit for each commodity.



Effective March 30, 1966, machines and precision instruments and apparatus of a class or kind not made in Canada are to be eligible for a drawback of 99% of the customs duties applicable thereon when used for the manufacture of dies, jigs, fixtures or moulds which are used in the production of automobile or motor vehicle parts. Other changes of technical nature will also be made in tariff legislation.

The greater part of the budgetary revenue of the Government of Canada is derived from taxes imposed under the following legislation:

**(a) The Income Tax Act.** Under this Act, an income tax is levied on the taxable income of individuals and corporations resident in Canada and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year. A withholding tax at the rate of 15% is also levied on dividends, interest (other than interest on bonds of, or guaranteed by a Canadian government and issued after April 15, 1966) and similar payments from Canada to non-residents. This tax is only 10% on dividends paid by companies that have a degree of Canadian ownership. The Income Tax Act also imposes a tax on the taxable value of gifts made in the year. Canada has entered into income tax conventions with certain countries in order to avoid having the same income taxed by both Canada and the other country concerned. In addition to the income tax, an old age security tax is levied on individuals and corporations.

Under the terms of the 1962-67 Federal-Provincial Fiscal Arrangements (see the Federal-Provincial Fiscal Arrangements section of this commentary) the federal government in 1966 will receive 76 % of the "basic" personal income tax (income tax computed at full federal rates exclusive of old age security tax) of individuals who reside or earn income in provinces other than Quebec and 53% of the federal basic tax of those who reside or earn income in Quebec. The higher federal abatement for Quebec is to compensate that province for the federal financial assistance foregone in "opting out" of certain programmes.

In 1966 the federal government will abate its normal rates of corporation income tax by 9 percentage points for taxable profits earned in provinces other than Quebec and by 10 percentage points for taxable profits earned in Quebec. The additional 1 percentage point abatement in Quebec is to allow that province to raise revenue with which to pay grants to universities. Such grants in other provinces are paid by the federal government through the Canadian Universities Foundation.

The partial federal withdrawals from the income tax fields recognized by the 1962-67 Federal-Provincial Fiscal Arrangements are intended to provide room to the provinces to impose their own corresponding levies. All provinces take advantage of this situation to the full measure of the recognized federal abatement. In four provinces, the provincial levies exceed the federal abatement.

**(b) Excise Tax Act.** Under this Act, a general sales tax of 8% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 3% imposed under the Old Age Security Act, is payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax there is a special excise tax at the manufacturer's level on a number of articles manufactured in, or imported into Canada.

**(c) Excise Act.** Under this Act duties are levied on the domestic production of tobacco and alcoholic products other than wines.

**(d) Customs Tariff.** Under this legislation most imported goods are subject to customs duties.

**(e) Estate Tax Act.** This tax applies to all the property of persons domiciled in Canada at the time of death and to property situated in Canada of persons domiciled outside Canada at time of death. Net estate valued at less than \$50,000 is subject to the estate tax. If the aggregate net value of the estate exceeds \$50,000 a basic exemption of \$40,000 is allowed. The exemption is \$60,000 if a widow survives. There is an additional exemption of \$10,000 for each surviving dependent child. For 1966-67 there will be an abatement of 50% of the federal tax otherwise payable in respect of property in the provinces of Ontario and Quebec and an abatement of 75% in the province of British Columbia. (See also Section II, Provincial Governments.)

## II. Provincial Governments

Several provinces introduced new tax legislation or made some changes relative to existing taxes for 1966. The proposed tax changes have been included in this report but will not become law until passed by the provincial legislatures.

In Newfoundland the tax on wagers, placed under the pari-mutuel system, has been increased to 11% from 5%. The Telegraph Tax Act has been re-instated effective April 1, 1965. This tax had been suspended since 1950 through an agreement with the Government of Canada. The rates applicable under the Tobacco Tax Act, 1964, are included for the first time. Under the Highway Traffic Act, the flat rate of \$18.00 for private passenger vehicles has been changed to a rate ranging from \$18.00 to \$24.00. The only other tax change was to increase the provincial personal income tax to 24% of the federal basic tax, thus taking advantage of the full federal tax abatement on taxable income of individuals.



In the provinces of Prince Edward Island, Nova Scotia and New Brunswick the only change in taxes levied was a similar increase in the provincial income tax to the extent of the federal tax abatement on taxable income of individuals.

In Quebec, long distance telephone calls, telegrams and telecommunications, formerly taxed under the Retail Sales Tax Act, are now taxed under the Telecommunications Tax Act at a rate of 6%. Similarly, hotel, motel and resort rooms are no longer taxed under the Retail Sales Tax Act; these taxes are transferred to and taxed under An Act Respecting the Meals and Hotels Tax. The rate of tax for the above items remains at 6%. A new tax has been instituted under the Public Officers' Fees Percentage Act which places a 20% rate on fees in excess of \$3,000 earned by public officers and registrars. The rates of personal income tax are shown in Table 5.

In Ontario the gasoline tax has been increased from 15¢ to 16¢ per gallon and the diesel fuel from 20½¢ to 22¢ per gallon. The retail sales tax has been increased from 3% to 5% with long distance telephone calls and telegrams no longer exempted. Tax rates under the Tobacco Tax Act, 1965, have been increased to one-tenth of a cent per cigarette, which is double the previous rate; the rate for cigars is unchanged and that on other tobacco has been extended. Under the Land Transfer Tax Act the old rate of 1/5 of 1% remains applicable for transactions under \$25,000 but a new rate of 2/5 of 1% applies for transfers over \$25,000. The federal tax abatement on taxable income of individuals has been increased to 24% of the basic tax and the provincial levy was increased accordingly. Individual exemptions under the Succession Duty Act have been increased (see Table 6).

In Manitoba changes have been made in exemptions under the Motive Fuel Tax Act, the Revenue Act, 1964, (Part I) and the Mining Royalty and Tax Acts. An additional 50¢ is charged on all private passenger vehicle licences under the Highway Traffic Act with the proceeds payable to the Unsatisfied Judgment Fund. Again, the federal tax abatement on taxable income of individuals has been increased to 24% of the basic tax and the provincial levy was increased to 29% of the basic tax.

In Saskatchewan the tax on gasoline has been raised to 15¢ per gallon and on diesel fuel to 18¢ per gallon, a one cent increase in each case. The federal tax abatement on income of individuals has been increased to 24% of the basic tax; but the provincial levy was increased to 29% of the basic tax.

In Alberta and British Columbia the federal tax abatement on taxable income of individuals was increased to 24% of the basic tax and the provincial levy was increased accordingly. Also, in British Columbia, certain changes were made in the exemptions under the Social Services Tax Act.

Tax rates remained the same for the Yukon Territory.

In the Northwest Territories the tax on gasoline has been increased from 7½¢ to 9¢ per gallon and on fuel oil and diesel fuel from 3½¢ to 4¢ per gallon.

**Federal-Provincial Fiscal Arrangement.** This arrangement which became operative on April 1, 1962 will run until March 31, 1967. Basically it entails a partial federal withdrawal from the field of direct taxation and the re-entry of all provinces in the same field.

For details of the arrangements between the federal government and the provinces with respect to abatements of personal and corporate income taxes see Section I (a) of this commentary.

The federal government will abate its collections of estate tax otherwise payable by 50% in respect of property in Ontario and Quebec and by 75% in British Columbia. These provinces levy death taxes in the form of succession duties.

The provinces are not limited to the revenue from direct taxation which is relinquished by the Federal Government. Under the British North America Act, they have unrestricted powers to levy direct taxes and four of them have availed themselves of this power to levy a tax on the income of their taxpayers which is higher than the abatement of federal income tax otherwise payable allowed to these taxpayers by the Federal Government.

\* \* \*

Data shown in respect of motor vehicles are for private passenger vehicles only. Rates shown for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in those provinces which have established such funds. Reference should be made to the DBS report "The Motor Vehicle Part I", Catalogue No. 53-217, for further details on motor vehicle rates and regulations.

In those provinces which impose income taxes on profits derived from logging operations, a reduction of the federal income tax otherwise payable equal to the lesser of ⅓ of the provincial tax or 10% of the income from logging operations is allowed. In those provinces which impose income taxes on profits derived from mining operations, such taxes are allowed as deductions in computing income for federal income tax purposes.

All provincial governments, with the exception of Manitoba and Alberta, levy a general sales tax on the retail price of goods purchased within their jurisdiction. This sales tax does not apply to liquor sales in Prince Edward Island and the Yukon Territory, tobacco sales in Newfoundland, New Brunswick, Quebec, Ontario, Saskatchewan nor to cigarettes in

Nova Scotia; instead, these provinces, as well as Manitoba, levy specific taxes on these items. Amusement taxes are imposed by all but the provinces of Quebec, Saskatchewan, British Columbia and the Northwest Territories. At the municipal level amusement taxes are levied in Newfoundland, Quebec and Saskatchewan and in addition thereto Newfoundland municipalities levy an Entertainment Tax.

### III. Municipal Governments

The principal source of revenue of municipal governments in Canada is from taxes levied on the value of real property. The percentage of real value taxed (assessed value) is that specified by law, wherever it is so regulated, and not the total value of real property. Methods of determining values for assessment purposes vary widely. One method will produce a low level of assessed valuations on which a high tax rate is levied; another method will result in low tax rates levied on high assessed valuations. Because of this variation in taxable assessments and tax rates as between municipalities, the tax rates themselves cannot be regarded as an accurate indication of differences in tax burden. It is only by taking the relative assessments into consideration that valid comparisons can be made.

For 1966 the municipal coverage is approximately the same as for 1965. A few of the questionnaire forms either were not returned or were returned too late for inclusion in the report, possibly because the municipalities in question were later than usual in striking their tax rates for the 1966 taxation year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax levied on public school supporters in the City of Ottawa is 58.71 mills on each dollar of taxable assessment, or \$58.71 per thousand dollars.

Legislation in five provinces provides, through grants, a certain measure of relief to municipal taxpayers in regards to property taxes payable by them.

In Ontario an unconditional per capita grant is payable by the Province to the municipalities to be applied solely for the benefit of persons paying

taxes on residential or farm properties. The tax levied on these ratepayers is reduced by the amount of this grant.

In Manitoba a school tax rebate grant has been provided by provincial legislation. This rebate is the lesser of \$50.00 or 50% of the yearly school tax. This rebate is applied at the time of payment of taxes and does not affect the tax levy of the municipalities.

In Saskatchewan, the Home-Owner Grants Act, 1966, provides for a grant to be paid to eligible property owners of the lesser of \$50.00 or one-half of the current year's taxes.

In Alberta, the Home-owners Tax Discount Act provides for a discount of \$50.00 on the tax of owner-occupied eligible residences in the Province. The amount of the discount will be paid by the Province to the municipality when the home owner has paid the balance of his taxes.

In British Columbia under the Home-owner Grant Act, the Province provides tax relief for resident home-owners. The maximum amount of the grant was \$110.00 in 1966, and no grant is made when the tax payable is \$1.00 or less. The amount of the grant claimed by the home-owner on payment of his property taxes is credited by the municipality to reduce the home-owners tax account. The grant has no effect on the amount of taxes levied by the municipalities.

Municipalities in metropolitan areas, that is areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Because metropolitan areas consist of large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas. However, the rates shown in this report include provision for the financial requirements of metropolitan corporations where such exist, such as the Municipality of Metropolitan Toronto and the Metropolitan Corporation of Greater Winnipeg.

July 4, 1966

*The assistance and cooperation of government officials at all three government levels is gratefully acknowledged.*

### SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- ... figures not appropriate or not applicable.

## TABLES



## I. Government of Canada

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions tax credits, etc.
Income of individuals	Income Tax Act	Taxable income	<p>Personal income tax schedule (including 4% Old Age Security Tax—maximum \$120):<sup>1</sup></p> <p>15% on first \$1,000 of taxable income</p> <p>\$ 150 on \$ 1,000 plus 18% on next \$ 1,000</p> <p>330 " 2,000 " 21% " " 1,000</p> <p>540 " 3,000 " 19% " " 1,000</p> <p>730 " 4,000 " 22% " " 2,000</p> <p>1,170 " 6,000 " 26% " " 2,000</p> <p>1,690 " 8,000 " 30% " " 2,000</p> <p>2,290 " 10,000 " 35% " " 2,000</p> <p>2,990 " 12,000 " 40% " " 3,000</p> <p>4,190 " 15,000 " 45% " " 10,000</p> <p>8,690 " 25,000 " 50% " " 15,000</p> <p>16,190 " 40,000 " 55% " " 20,000</p> <p>27,190 " 60,000 " 60% " " 30,000</p> <p>45,190 " 90,000 " 65% " " 35,000</p> <p>67,940 " 125,000 " 70% " " 100,000</p> <p>137,940 " 225,000 " 75% " " 175,000</p> <p>269,190 " 400,000 " 80% on excess</p>	<p>Main exemptions and deductions from total income to arrive at "taxable income":</p> <p>For single status ..... \$1,000</p> <p>For married status ..... 2,000</p> <p>For each dependent child including nephew or niece under 16 years of age ..... 300</p> <p>For each other dependent (as defined by law and including dependent children, and wholly dependent brothers or sisters over 21 years of age if they are attending university and uncles or aunts) ..... 550</p> <p>Taxpayer over 65 years of age an additional ..... 500</p> <p>Charitable donations—up to 10% of income</p> <p>Medical expenses in excess of 3% of income.</p> <p>Union or Professional association membership dues.</p> <p>In lieu of claiming deductions for charitable donations and medical expenses, an individual may instead claim a standard deduction of \$100 and file no receipts.</p> <p>Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.</p> <p>The "basic" income tax liability of an individual who is a resident of a province other than Quebec is abated by 24%; that of an individual resident in Quebec is abated by 47%. In addition, further abatements of 4% of "basic" tax (max. \$240) plus 12% of "basic" tax (max. \$12) are provided as tax reductions by the federal government to the residents of all provinces.<sup>1</sup></p> <p>Deductions from total investment income:</p> <p>\$2,400 or the total of personal exemptions whichever is greater plus allowable charitable donations and medical expenses.</p> <p>Excludes rental income from real property.</p> <p>Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in any province except Quebec.<sup>2</sup> This credit is 10% in the Province of Quebec.</p> <p>Exemptions:</p> <p>Interest on bonds or obligations issued after April 15, 1966 by the Government of Canada or any of the provinces, by any agent of a province, educational institution or hospital with provincial guarantee or by any municipal or local government established under provincial law.</p> <p>Income covered by terms of a tax treaty such as that with the United Kingdom.</p> <p>Interest payments to non-residents who are exempt from income tax in own country of residence.</p> <p>Deductions from taxable income earned in Canada:</p> <p>Federal and provincial income taxes. An allowance in respect of net increases in capital investment in property in Canada.</p> <p>A gift of \$1,000 or less to any one person, and a gift to a charitable organization or a Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transfer between husband and wife or from parent to child.</p>
		Investment income from sources outside Canada	An additional tax of 4%	
Income of corporations.		Taxable income of corporations resident in Canada or doing business in Canada.	<p>(a) 21% (including Old Age Security Tax of 3%)<sup>1</sup> of the amount taxable, if the amount taxable does not exceed \$35,000 and</p> <p>(b) \$7,350 plus 50% of the amount by which the amount taxable exceeds \$35,000.</p>	
Income of non-residents		Withholding tax on interest, dividends, management fees, rents and royalties paid to a non-resident.	10% on dividends paid to non-residents by corporations having a degree of Canadian ownership (25% of voting equity stock). 15% in all other instances.	
		Profits of non-resident corporations carrying on business in Canada.	15%	
Gifts to and from individuals	Income Tax Act (Part IV)	Aggregate taxable value of gifts.	Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000.	

See footnotes at end of table.

## 1. Government of Canada — Continued

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estates	Estate Tax Act	Aggregate taxable value of estate of a person dying domiciled in Canada.	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$ 500 on \$ 5,000 plus 12% on next \$ 5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 6,200 " 40,000 " 20% " " 20,000 10,200 " 60,000 " 22% " " 40,000 19,000 " 100,000 " 24% " " 50,000 31,000 " 150,000 " 26% " " 50,000 44,000 " 200,000 " 28% " " 75,000 65,000 " 275,000 " 30% " " 75,000 87,000 " 350,000 " 32% " " 100,000 119,500 " 450,000 " 34% " " 100,000 153,500 " 550,000 " 36% " " 100,000 189,500 " 650,000 " 38% " " 100,000 227,500 " 750,000 " 40% " " 100,000 267,500 " 850,000 " 42% " " 100,000 309,500 " 950,000 " 44% " " 150,000 375,500 " 1,100,000 " 46% " " 200,000 467,500 " 1,300,000 " 48% " " 250,000 587,500 " 1,550,000 " 50% " " 250,000 712,500 " 1,800,000 " 52% " " 200,000 816,500 " 2,000,000 " 54% " remainder	Estates whose aggregate net value do not exceed \$50,000 are not taxable. Main exemptions and deductions: Bona fide debts, reasonable funeral expenses and probate fees. Gifts to charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death. Deductions in respect of: (a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child—\$60,000; (b) a deceased person other than one described in (a)—\$40,000; (c) each dependent child of a deceased person described in (a)—\$10,000; (d) each dependent child of a deceased person not survived by a spouse—\$15,000. A tax abatement of part of the federal estate tax otherwise payable in respect of property situated in a province which levies its own succession duties. See Commentary.
Assets in Canada of foreign-domiciled decedents.	Estate tax Act (Part II)	Aggregate value of property situated in Canada of a person dying domiciled outside of Canada.	15%	Property whose aggregate value does not exceed \$5,000 is not taxable. <sup>3</sup> Main exemptions and deductions: Debts specifically chargeable to the property. A tax abatement of part of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid. See Commentary.
Imported goods	Customs Tariff	Mainly ad valorem <sup>4</sup> with some specific rates.	Three main sets of rates: British preferential (lowest) Most-favoured—nation—under special agreements with various countries General—apply to all other imports	Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.
General Sales	Excise Tax Act	Manufacturer's selling price or duty paid value of imports — ad valorem. <sup>4</sup>	11% (Including Old Age Security Tax of 3%)	Exemptions include: Materials consumed or expended directly in process of manufacture or production, moulds, dies, jigs, fixtures and the cutting or shaping parts used directly in process of manufacture or production, certain goods used in commercial fisheries, and equipment and machinery used in farming, food stuffs and heating fuels, most products of farms, forests, fisheries and mines, materials used by public hospitals, books, magazines, newspapers and materials used in their production, certain goods purchased by municipalities, materials used in the construction of schools, universities and public libraries.
Sales of special goods <sup>5</sup>	Excise Tax Act			
Radios		per unit	Greater of \$2.00 or 15% ad valorem	
Phonographs and T.V. sets		ad valorem	15%	
Tubes for radios, T.V., and phonographs (ex. cathode raytubes)		per unit	10¢	
Cathode raytubes		ad valorem	15%	
Jewellery, clocks, watches		"	10%	
Toilet articles and cosmetics		"	10%	
Playing cards		per pack	20¢	
Tobacco and smoker's accessories: <sup>5</sup>				
Cigarettes		per 5	21¢	
Cigars		ad valorem	15%	
Matches		"	10%	
Lighters		per unit	10¢	
Cigarette holders, pipes, etc.		ad valorem	10%	
Tobacco — manufactured		per pound	80¢	
Wines:				
Wines of all kinds containing 7% or less of absolute alcohol by volume		per gallon	25¢	
Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits		"	50¢	
Champagne and sparkling wines		"	\$2.50	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.

## 1. Government of Canada — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Insurance companies: British or foreign companies	Excise Tax Act	net premium	10%	Excluding insurance against marine risks, nuclear risks and life, personal accident or sickness insurance.
Tobacco <sup>6</sup> —on domestic production: Manufactured tobacco excluding cigarettes	Excise Act	per pound	35¢	Not levied on imports, but the customs tariff on the products is set at a rate to take into account the duties levied on domestic production.
Cigarettes weighing not more than 3 lbs. per 1,000		per 1,000	\$4.00	
Cigarettes weighing more than 3 lbs. per 1,000		"	\$5.00	
Cigars		"	\$2.00	
Canadian raw leaf tobacco when sold for consumption		per pound	10¢	These duties do not apply to denatured alcohol used in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of vinegar, to certain spirits used to treat domestic wine and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax. Customs duties on imports are set to take into account the duties levied on domestic production.
Alcoholic products: Domestic potable spirits on the strength of proof distilled in Canada		per gallon	\$13.00	
Non-potable spirits used in the manufacture of: Medicines, extracts, pharmaceutical preparations, etc.		"	\$1.50	
Approved chemical compositions		"	15¢	
Spirits sold to druggists and used in preparation of prescriptions		"	\$1.50	
Imported spirits taken into bonded manufactory, in addition to other duties		"	30¢	
Canadian brandy		"	\$11.00	
Beer		"	38¢	

<sup>1</sup> See commentary, page 3 for further information.

<sup>2</sup> See commentary, page 4, Section I (a), re Federal-Provincial Fiscal Arrangement.

<sup>3</sup> Under the terms of the Canada—United States Estate Tax Convention the amount is \$15,000, retroactive to January 1, 1959.

<sup>4</sup> An "ad valorem" tax is levied as a percentage of the value of the goods, which, for tax purposes, includes customs duties in respect of imported goods and excise duties in the case of tobacco and alcoholic products manufactured in Canada. Where an article is subject to the general sales tax and to the special excise tax, both taxes apply separately to the same value.

<sup>5</sup> In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.

<sup>6</sup> Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes—\$9.00 per thousand (or 18¢ per pack of 20 cigarettes) plus the 11% sales tax at the manufacturer's level.

Manufactured tobacco—\$1.15 per pound plus the 11% sales tax at the manufacturer's level.

## II. Provincial Governments

TABLE 1. Newfoundland

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	retail price	5%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, for meals priced at 17¢ or less, and sales less than 17¢.
Amusements	The Entertainment Tax (Amendment) Act, 1962	admission per person 16 years and over	5¢	Church and school functions exempt.
"	The Horse Racing (Regulation and Tax) Act, 1963	amount of bets placed under the pari-mutuel system	11%	
Motor fuel	Gasoline Tax Act	per gallon	19¢	Exemptions include gasoline used in operation of vessels (non-pleasure), plants for curing, processing or preparation of fish or fish products, sawmills, household lighting plants and appliances, household fuel, power saws and tractors used for logging or agricultural purposes, government departments, municipalities, aircraft, industrial plants for exploration and development of natural resources and export from Province.
Fuel oil	The fuel Oil Tax Act	"	1¢	Exemptions include fuel oil used by vessels except pleasure boats, tugs, dredges and scows, also fuel oil used for domestic purposes or in institutions, commercial buildings and manufacturing plants, and export from the Province.
Tobacco	Tobacco Tax Act, 1964	Retail price: (a) Cigarettes (b) Cigars	¼¢ per cigarette 6¢ to 15¢ — 1¢ 16¢ " 25¢ — 2¢ 26¢ " 35¢ — 3¢ 36¢ " 45¢ — 4¢ 46¢ up — 5¢ 1¢ per ½ oz. unit or part thereof.	No tax on a "plug of tobacco" if 1oz. or more. Also certain exemptions for persons visiting the Province as bonafide tourists and for certain other categories such as ships stores, Consul Generals, etc.



## II. Provincial Governments — Continued

TABLE 1. Newfoundland — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Insurance	The Insurance Companies Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Fire insurance	Insurance Premium (Tax) Act	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	net income	Iron — 20% Other — 5%	
Private passenger vehicle licence	Highway Traffic Act	flat rate	\$18.00 — \$24.00	Reduced rates apply later in year.
Income of individuals	Income Tax Act, 1961	operator tax otherwise payable by individuals under the Income tax Act (Canada)	\$3.00 24%	Expiry date March 31.
Income of corporations	"	taxable income	9%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Telegraph and wireless	The Telegraph Tax Act	telegraph cables to places outside of the province wireless stations communicating to any place, ship or vessel outside of the province	\$4,000 per cable \$4,000 per station	Maximum tax \$20,000 or five cables per single company. If purpose is only for reporting of passing ships or vessels, no tax is charged.

TABLE 2. Prince Edward Island

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	admission price	31¢ to 40¢ ..... 2¢ 41¢ " 45¢ ..... 3¢ 46¢ " 60¢ ..... 5¢ 61¢ " 75¢ ..... 7¢ 76¢ " \$1.00 ..... 10¢ over \$1.00 ..... 5¢ extra for each additional 50¢ or fraction thereof	Admissions up to 30¢ exempt.
		pari-mutuel betting pool	10%	The track is allowed 5½% as a special concession.
Motor fuel	Gasoline Tax Act	per gallon	18¢	Aviation fuel and the fuel used in offshore fishing fleet exempted. Holders of valid permits issued by treasurer may purchase marked gasoline and/or diesel fuel tax free.
Tobacco	Health Tax Act	retail selling price	½ of 1¢ per cigarette 1¢ on cigars 6¢ to 19¢ 2¢ on cigars 20¢ to 29¢ 3¢ on cigars 30¢ or over 10% on other tobacco	
Alcoholic beverages	"	price of all purchases from government liquor stores	10%	
Private passenger vehicle licence	Highway Traffic Act	weight	Not over 2,500 lbs. — \$15.00; over 2,500 lbs. to 3,100 lbs. — \$18.00; over 3,100 lbs. to 3,700 lbs. — \$21.00; over 3,700 lbs. to 4,300 lbs. — \$24.00; over 4,300 lbs. — \$27.00 \$2.00	Reduced rates apply later in year.
Insurance	The Premium Tax Act	operator		
General sales	Revenue Tax Act	premium income retail selling price generally, but in some instances at consumer cost	2% 5%	Exemptions are given to foodstuffs, fuel, farm machinery and equipment, farm livestock, fishing boats and apparatus, orthopaedic appliances, hearing aids, dental and optical appliances, machinery apparatus and raw materials used directly in the production of articles for sale, agriculture feeds, fruit trees, fertilizers, goods for consumption outside of the Province, meals priced at \$1.00 or less, magazine and newspaper subscriptions, children's clothing and children's footwear, commercial aircraft, cigarettes, tobacco, school supplies and all purchases under 25 cents; certain equipment purchased by municipalities for roads, sewerage, drainage and fire-fighting; also books, articles used in the practice of religion, certain exemptions re capital outlay purchases by schools, colleges and universities.
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individuals under the Income Tax Act (Canada)	24%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	

## II. Provincial Governments — Continued

TABLE 3. Nova Scotia

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act “	admission price pari-mutuel betting pool	55¢ and over 9.1% to 14.2% 11%	If tax is remitted within 7 days the Race Association may deduct commission ranging from 6% to 8%, effective net tax 3% to 5%.
Motor fuel	Gasoline Tax Act	per gallon “	Gasoline 19¢ Diesel fuel 27¢	Exemptions to fishing boats, farm service ferry and coastal boats, vehicles and equipment used solely for city and town purposes.
Fire insurance	Fire Prevention Act	premium income	Not to exceed ¾ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	“	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Motor Vehicle Act	per 100 lb. operator	61¢ to 72¢ \$1.00	Expiry date March 31. Minimum licence \$11.
Long distance telephone calls	Corporations Tax Act	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.
Mining operations	Gypsum Mining Income Tax Act	earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act <sup>1</sup>	purchase price	½ of 1¢ per cigarette 5% on all other forms	
Spirituous liquors	“	“	5%	
General sales	“	“	5%—purchases over 15¢	General sales exemptions include foods, gasoline, fuel and electricity, motor vehicles, meals priced at \$1.00 or less, children's wear and a number of other consumer goods, machinery, equipment and materials used in agriculture, fishing, mining, construction, manufacturing, tangible property purchased by a municipality or agency thereof.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	24%	The Federal Act provides for abatement of tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government in the Province.
Income of corporations	“	taxable income	9%	

<sup>1</sup> Taxes levied under this Act are used in providing hospital insurance for residents of the Province.

TABLE 4. New Brunswick

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	retail price	3%	Exemptions are given to fuel, agricultural fertilizers and seeds, orthopaedic appliances, products of machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated into goods for sale, purchases of foodstuffs, drugs, machinery and implements for fish and farming, children's clothing, footwear, books, school supplies, tobacco, goods sold for consumption outside the province, purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	admission price pari-mutuel betting pool	11% (average) 3½% on first \$400,000 4% in excess of \$400,000	
Motor fuel Diesel fuel	Gasoline and Motive Fuel Tax Act “	per gallon “	18¢ 23¢	Exemptions to fishermen, farmers; also of motor vehicles on public highways except in repair and construction of bridges and roads.
Tobacco	Tobacco Tax Act	retail selling price	½ of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢ 2¢ per cigar priced from 20¢ to 29¢ 3¢ per cigar priced from 30¢ or over 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	premium income	¾ of 1%	
Insurance	Premium Tax Act	“	2%	Exemption for marine insurance and annuity contracts.

## II. Provincial Governments — Continued

TABLE 4. New Brunswick — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	weight	Not more than 2,100 lbs. — \$15.00; more than 2,100 lbs. up to 2,900 lbs. — \$20.00; over 2,900 lbs. up to 4,000 lbs. — \$26.00; over 4,000 lbs. — \$35.00	Reduced rates apply later in the year. Expiry date Dec. 31
Mining operations	Mining Income Tax Act	operator profits	\$4.00 Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	Licence good for 2 years
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individuals under the Income Tax Act (Canada)	24%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	

TABLE 5. Quebec

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	retail price	6% <sup>1</sup>	Exemptions are allowed on bonds and shares of corporations, securities, rights of action, beer and tobacco, gasoline, kerosene and fuel oil, foodstuffs, provisions sold by a farmer, farm implements and machinery, fishing apparatus to be used in trade, drugs on doctor's prescription, fares on transportation systems, sales to Federal and Provincial governments, sales to a manufacturer, meals, sales for consumption outside the Province, coal, firewood, children's clothing and footwear and all sales of 10¢ or less.
Telecommunications	Telecommunications Tax Act	price of message	6%	Effective May 1, 1965, applicable to long distance telephone calls, telegrams and telecommunications.
Race-meetings	Quebec License Act	pari-mutuel betting pool	7% on single horse winning ticket 9% on other winning ticket	
Motor fuel	Gasoline Tax Act	per gallon	Gasoline 16¢ Diesel fuel 22¢	Refunds are allowed for the operation of farm tractors, fishing boats used in trade, stationary engines, manufacturing processes, fire pumps to fight forest fires, and aerial navigation.
Tobacco	Tobacco Tax Act	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ to 10¢ (c) Cigars selling over 10¢ (d) Manufactured tobacco	$\frac{1}{2}$ of 1¢ per cigarette 1¢ per cigar 12% 12%	No tax on leaf tobacco or on cigars sold at 5¢ or less per unit.
Meals	An Act Respecting the Meals and Hotels Tax	levied on meals costing \$1.25 and over and on alcoholic beverages	6%	Effective May 1, 1965, also applicable to hotel, motel and resort rooms.

<sup>1</sup> Quebec Liquor Board stores collect 6% on sales of liquor.



## II. Provincial Governments — Continued

TABLE 5. Quebec — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments exemptions, etc.
Succession duties	Quebec Succession Duties Act	Relationship (1) Direct line (2) Collateral line (3) Strangers	On estate: 1.8% to 15% 4% " 20% 10% " 30%  On individuals' share in estate: 1% to 10% 1% " 10% 2% " 5%	Exemptions:  Direct Line — basic exemption \$20,000 if aggregate value of estate does not exceed \$50,000. Ex child in the first degree under years of age \$1,500.  Collateral Line — aggregate value estate not exceeding \$1,000.
Security transfer	Security Transfer Tax Act	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 $\frac{1}{10}$ of 1% per share " \$1 to \$5 $\frac{1}{4}$ ¢ " " " 5 " 25 1¢ " " " 25 " 50 2¢ " " " 50 " 75 3¢ " " " 75 " 150 4¢ " " " over \$150 4¢ " " plus $\frac{1}{10}$ of 1% of value in excess of \$150	Securities issued by a municipal corporation or a school board and securities guaranteed as to principal and interest by the government of Canada or by the government of province of Canada or by a municipal corporation or school board Quebec are exempt as of March 1960.
Corporations	Corporation Tax Act	income paid up capital place of business	12% $\frac{1}{10}$ of 1% \$25 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including insurance, loan, navigation, telegraph, telephone, railway, gas, electric, gasoline, liquor, brew and various public utility companies.
Mining operations	Quebec Mining Act	net profit	4% on amount over \$ 10,000 to \$1,000,000 5% " " " 1,000,000 " 2,000,000 6% " " " 2,000,000 " 3,000,000 7% " " " 3,000,000	
Logging operations	Logging Tax Act	income	10% on amount in excess of \$10,000	Tax credit of one third of tax is provided under the provincial Income Tax Act or the Corporation Tax Act. The other two-thirds may be deducted from federal income tax according to the provisions of the federal Income Tax Act.
Private passenger vehicle licence	Motor Vehicle Act	per 100 lb. operator	70¢ \$5.00 (2 years)	\$1 extra for licence plates. Expiry date May 31.
Individuals	Provincial Income Tax Act	taxable income	4.8% on first \$1,000 of taxable income \$ 48 on \$ 1,000 plus 6.2% on next \$ 1,000 110 " 2,000 " 7.5% " " 1,000 185 " 3,000 " 8.4% " " 1,000 269 " 4,000 " 9.7% " " 2,000 463 " 6,000 " 11.4% " " 2,000 691 " 8,000 " 13.2% " " 2,000 955 " 10,000 " 15.4% " " 2,000 1,263 " 12,000 " 17.6% " " 3,000 1,791 " 15,000 " 19.8% " " 10,000 3,771 " 25,000 " 22.0% " " 15,000 7,071 " 40,000 " 24.2% " " 20,000 11,911 " 60,000 " 26.4% " " 30,000 19,831 " 90,000 " 28.6% " " 35,000 29,841 " 125,000 " 30.8% " " 100,000 60,641 " 225,000 " 33.0% " " 175,000 118,391 " 400,000 " 35.2% on remainder	Exemptions and deductions from total income to arrive at "taxable income" For single status..... \$1,000 For married status..... 2,000 For each dependent child qualified for family allowance..... 3 For each other dependant including children not qualified for family allowance and those over 21 years attending university full time ..... 5 For deductions re charitable donations, medical expenses, etc see government of Canada, R. 1952 c. 148, sec. 27.
		investment income	$\frac{1}{2}$ of 1%	Exigible on investment income originating outside Canada in excess of \$2,500 or total of personal exemptions.
Public Officers, registrars	Public Officers' Fees Percentage Act	fees and emoluments	20% of net fees exceeding \$3,000	The expenses deducted against income shall in no case exceed $\frac{1}{4}$ of the aggregate amount of fees and salary received.

## II. Provincial Governments — Continued

TABLE 6. Ontario

Category	Statutory authority	Basis of measurement of tax	Rate		Comments, exemptions, etc.
Amusements	Hospitals Tax Act	admission price	On admissions over 75¢ to 92¢ — 6¢ to 8¢ “ “ “ 92¢ — 10%		Tickets up to 75¢ exempt.
Race-meetings	Race Tracks Tax Act	pari-mutuel betting pool	6%		
Motor fuel	Gasoline Tax Act	per gallon	16¢		Farmers and commercial fishermen receive full refund, others receive refunds at 13¢ per gallon, on gasoline used other than for motor vehicles on highways.
Diesel fuel	Motor Vehicle Fuel Tax Act	“	22¢		
Succession duties	Succession Duty Act	Relationship:	On estate:	On individuals' share in estate:	Exemptions: Direct line — aggregate value of property less than \$50,000. Collateral line — aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000. Strangers — aggregate value of property less than \$10,000. Total tax for direct line subject to surtax of 15%. Total tax for collateral line subject to surtax of 20%. Total tax for strangers subject to surtax of 25%. Dependants — Exemptions not based on aggregate value but on value of dutiable benefits to wife, infirm husband with dependent child and dependent children. Collective exemption — value of dutiable benefits to all dependants less than (a) \$60,000 in case of wife or qualifying infirm husband and \$10,000 for each dependent child where qualifying spouse survives. (b) \$15,000 for each dependent child where no spouse survives. Individual exemption — value of dutiable benefits to dependant less than (a) \$75,000 in case of wife or qualifying infirm husband. (b) \$15,000 in case of child where qualifying spouse survives. (c) \$25,000 in case of child where no spouse survives. Dependants — Reductions equal to the amount of duty which would be payable if the aggregate value were equal to the amount of the individual dependant allowance, and if that whole estate passed to the dependant. Individual Dependant Reduction (a) \$3,174.00 in case of wife or qualifying infirm husband. (b) \$287.50 in case of a dependent child where qualifying spouse survives. (c) \$431.25 in case of a dependent child where no spouse survives. Increased Individual Dependant Reduction (a) in case of wife, \$3,174.00 plus (\$287.50 x number of dependent children whose benefit does not exceed \$10,000.). (b) in case of dependant where no surviving wife, his individual dependant reduction plus the sum of the individual dependant reduction of each dependant whose benefit does not exceed his individual dependant allowance, or a portion thereof if more than one such dependant.
		(1) Direct line	2½% to 14%	1½% to 15% (where share exceeds \$50,000)	
		(2) Collateral line	6% to 17%	2½% to 13% (where share exceeds \$10,000)	
		(3) Strangers	12½% to 35%		

## II. Provincial Governments — Continued

TABLE 6. Ontario — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Land transfer	Land Transfer Tax Act	purchase price	Under \$25,000 $\frac{1}{5}$ of 1% \$25,000 and over $\frac{3}{5}$ of 1%	
Security transfer	Security Transfer Tax Act	sale price of securities transferred	Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — $\frac{1}{10}$ of 1% of value “ \$ 1 to \$ 5 — $\frac{1}{4}$ ¢ per share “ 5 “ 25 — 1¢ “ “ “ 25 “ 50 — 2¢ “ “ “ 50 “ 75 — 3¢ “ “ “ 75 “ 150 — 4¢ “ “ “ over \$150 — 4¢ per share plus $\frac{1}{10}$ of 1% of value in excess of \$150	
Hospital insurance	Hospital Services Commission Act	monthly premium	Single \$3.25; family \$6.50	Effective July 1, 1964
Fire insurance	Fire Marshals Act	premium income	Not in excess of 1%	Rate set by Lieutenant-Governor Council.
Corporations	Corporations Tax Act, 1957	income paid-up capital place of business	11% $\frac{1}{20}$ of 1%* \$20 to \$50*	These are the general rates. There are certain classes of companies whose rates and/or bases of tax vary from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to tax based on premium income, but are not taxed on paid-up capital and place of business. The federal Act provides for an abatement of 9% on substantial income. The same income as is taxed by this Act is taxed by this Act. *Payable only to extent that these taxes do not exceed a tax based on income.
Income of individuals	The Income Tax Act, 1961-62	tax otherwise payable by individual under the Income Tax Act (Canada)	24%	The Federal Act provides for abatement of the tax otherwise payable under the Act of the same rate referred to in the “Rate” column. Ontario has a collection agreement whereby Canada collects taxes from Ontario residents on behalf of Ontario.
Mining operations	Mining Tax Act	net profit	6% — \$10,000 to \$1,000,000 11% — over \$1,000,000 to \$5,000,000 12% — over \$5,000,000	Applicable to net profit on the mining ore as distinct from the profit on mining and processing operations.
Logging operations	Logging Tax Act	“	10% on amount in excess of \$10,000	Tax credit of one third of tax is provided under Corporations Tax Act.
Private passenger vehicle licence	Highway Traffic Act	number of cylinders	4 cyl. — 1933 and previous years \$ 8.00 4 “ or less (after 1933) ..... 15.00 6 “ ..... 20.00 8 “ or more ..... 25.00	Expiry date Dec. 31.
Retail sales	Retail Sales Tax Act	operator retail price	\$3.00 5%	Three year term. Exemptions include: Food products including insulin and vitamins, meals at \$1.50 and under gasoline, diesel fuel, fuel oil, coke, coke, wood, gas, electricity, farm implements, farm supplies, agricultural products, boats and other fishing apparatus, prescription drugs and optical appliances, artificial limbs, hearing aids, dentures, railway rolling stock, children's clothing and footwear, school books, religious and educational publications, classroom supplies, newspapers, subscription magazines, draught beer, tobacco, sales for delivery outside the province, and sales of 20¢ and under. Buses used for urban public transportation, materials purchased by municipalities and certain bodies for the construction of buildings, etc., are exempt. Effective April 1, 1966 this tax is imposed on long distance telephone calls and on telegrams.
Tobacco	Tobacco Tax Act, 1965	retail price	$\frac{1}{10}$ of 1¢ per cigarette, $\frac{1}{2}$ of 1¢ for every 5¢ (or part thereof) of retail price of cigars Other tobacco: 1¢ per oz. (or part thereof) on packages selling at less than .50¢; 1¢ per oz. (or part thereof) on packages of 2 ozs. or more selling at less than .25¢ per oz.; 2¢ per oz. (or part thereof) on packages selling at 50¢ or more.	



## II. Provincial Governments — Continued

TABLE 7. Manitoba

Category	Statutory authority	Basis of measurement of tax	Rate	Comments exemptions, etc.
Amusements	Amusements Act	admission price	61¢ to 64¢—1¢, 65¢ to 67¢—2¢, 68¢ to 70¢—3¢, 71¢ to \$1.00—5% over \$1.00—10%	Exemptions are allowed for admission prices of 60¢ or less.
		pari-mutuel betting pool	10%	
Motor fuel	Gasoline Tax Act	per gallon	Clear—17¢ Aircraft—2¢	Exemptions are allowed on purple fuel for the operation of agricultural machinery, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
	The Motive Fuel Tax Act <sup>1</sup>	"	20¢ Special Rates Bunker—½¢ Propane—1¢ Colored—1¢	Total exemption on purple fuel for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery and domestic heating purposes: partial refunds as set out in the Act.
Electricity, telephone, natural gas, coal, steam heat	The Revenue Act, 1964 Part I	purchase price	5%	Electricity and natural gas are exempt if used by domestic purchasers for heating only. Electricity and natural gas taxable at 1% if used by domestic purchasers for both heating and other purposes. Electricity and natural gas, taxable at 5% when used by any purchaser for purposes other than heating. Coal and steam are exempt when used for domestic heating.
Hospital insurance	Hospital Services Insurance Act	monthly premium	Single \$2.00; family \$4.00	
Fire insurance	Fires Prevention Act	premium income	⅔ of 1%	
Insurance	The Insurance Corporations Tax Act	"	2%	Exemption for marine insurance and annuity contract.
Mining operations	Mining Royalty and Tax Act	net profit	6%—1st \$1,000,000 9%—next \$4,000,000 11%—over \$5,000,000	Tax for first three years 50% of standard rates. After that, 6%, 9% and 11% respectively.
	Mineral Taxation Act	assessed value of crude oil	8 mills	In, on, or under land in a designated producing area.
Private passenger vehicle licence	Highway Traffic Act	wheel base	Wheel base not exceeding 100"—\$11.25. For each additional 5 inches or portion thereof—\$3.25. 50¢ additional on all registrations for the Unsatisfied Judgment Fund.	Reduced rates apply later in year. Expiry date Feb. 28.
		driver chauffeur	\$5.00 \$7.50	Licence good for two years. " " " " " "
Income of individuals	Income Tax Act (Manitoba) 1962	tax otherwise payable by individual under the Income Tax Act (Canada)	29%	The Federal Act provides for abatement of 24% of tax otherwise payable by individuals under that Act for taxation year 1966. This portion plus an additional 5% imposed by the Province for hospital services, is collected by the federal government for the Province. The same collection arrangement exists for the 9% abatement of the federal corporation income tax rates, and the extra 1% imposed by the Province for hospital services.
Income of corporations	"	taxable income	10%	
Tobacco	The Tobacco Tax Act	Cigarettes: per cigarette	⅔ of 1¢ per cigarette	
		Cigars: retail price	0¢ to 7¢—1¢ 8¢ " 12¢—2¢ 13¢ " 17¢—3¢ 18¢ " 22¢—4¢ 23¢ " 27¢—5¢ 28¢ " 32¢—6¢ 33¢ " 37¢—7¢ 38¢ " 42¢—8¢ 43¢ " 47¢—9¢ 48¢ up—10¢	
		Manufactured tobacco: ½ oz. unit	2¢ per ½ oz. unit	

<sup>1</sup> "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.

## II. Provincial Governments — Continued

TABLE 8. Saskatchewan

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Health Tax Act	retail price rent of tangible personal property	4% <sup>1</sup> 4%	Exemptions are allowed on food and drink (non-spirituous), drugs, orthopaedic appliances, hearing aid dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.
Tobacco	Tobacco Tax Act, 1965	Cigarettes: per cigarette Cigars: retail price  Other tobacco	$\frac{1}{5}$ of 1¢ per cigarette  5¢ to 15¢ — 1¢ 16¢ " 25¢ — 2¢ 26¢ " 35¢ — 3¢ 36¢ " 45¢ — 4¢ over 45¢ — 5¢  1¢ per oz. or fraction thereof	Effective April 1, 1965.
Race-meetings	Horse Racing Regulation Act	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	per gallon	Gasoline 15¢ Diesel fuel 18¢	Exemptions are allowed for farm services, including farm trucks, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, mining equipment.
Medical care insurance	Medical Care Insurance Act	annual personal or family charge	Single — \$12.00 Family — \$24.00	
Hospital insurance	Saskatchewan Hospitalization Act	annual personal or family charge	Single — \$24.00 Family — \$48.00	
Fire insurance	Fire Prevention Act	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	"	2%	Exemption for marine insurance and annuity contracts.
Minerals	Mineral Taxation Act	flat rate per acre for freehold minerals and assessed value of minerals for freehold lands	3 cents per acre  8 mills	Assessed value of minerals is based on value of production for the year previous. Acreage tax applies only to corporations holding land in Saskatchewan. Producing tract tax applies to all freehold mineral lands.
Private passenger vehicle licence	Vehicles Act	wheel base  operator	Not exceeding 110" — \$10.00 Exceeding 110" but not 120" — 15.00 " 120" — 20.00  \$1.00	Expiry date March 31.
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individual under the Income Tax Act (Canada)	29%	The Federal Act provides for abatement of 24% of tax otherwise payable by individuals under that Act for taxation year 1966. This portion plus an additional 5% imposed by the Province is collected by the federal government for the Province. The same collection arrangement exists in respect of the abatement of the federal corporate income tax rates and the extra tax imposed by the Province.
Income of corporation	"	taxable income	10%	

<sup>1</sup> Tax remains at 5% on sales of liquor and beer.

TABLE 9. Alberta

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	pari-mutuel betting pool	5%	
Motor fuel	Fuel Oil Tax Act	per gallon	Gasoline 12¢ Diesel fuel 14¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Minerals	Mineral Taxation Act	assessed value of all minerals and flat rate per acre of land	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land — not to exceed 5¢ per acre. Minimum 25¢.	

## II. Provincial Governments — Continued

TABLE 9. Alberta — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Fire insurance	Fire Prevention Act	premium income	$\frac{1}{3}$ of 1%	
Insurance	The Insurance Corporations Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Vehicle and Highway Traffic Act	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " 120" — 20.00	Reductions apply later in year. Expiry date Mar. 31.
Income of individuals	The Alberta Income Tax Act	operator tax otherwise payable by individual under the Income Tax Act (Canada)	\$5.00 24%	Licence good for 5 years. The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	
Fur	The Game Act	per pelt	various	Rates established by regulations with a range from 2¢ to \$1.25 per pelt.
Bus mileage	Public Service Vehicles Act	mile — passenger	$\frac{2}{15}$ of 1¢ per passenger on hard surface roads $\frac{2}{45}$ of 1¢ per passenger on gravel roads	

TABLE 10. British Columbia

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	retail price	5%	Exemptions are allowed for foodstuffs, motor and heating fuels, farm machinery and supplies, fishing apparatus, prescription drugs and health appliances, draught beer, sales to Federal Government, sales for consumption outside of Province, sales of less than 15¢, children's clothing and footwear for children to the age of 15, restaurant meals, school books and supplies, religious books, newspapers, periodicals and magazines. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Race-meetings	Pari-mutuel Betting Tax Act	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	per gallon	13¢ (1¢ on gasoline used in aircraft)	Refund of 12¢ per gallon allowed for operation of logging trucks off highways, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans, amputees and persons permanently confined to a wheel chair. Motor vehicles entering the Province subject to tax on imports in supply tanks exceeding forty gallons.
	Coloured Gasoline Tax Act	"	1¢	May only be used in ships, boats and other water vehicles, stationary and portable engines and tractors for off highway use; logging trucks used exclusively off highways; railway locomotives, railway cars and track operated motor vehicles; and for non-motor vehicle industrial purpose.
	Motive-fuel Use Tax Act	"	15¢	Operators of commercial motor vehicles using motive-fuel required to pay tax on gallonage used within the Province. Motive-fuel includes diesel fuel, propane, butane. Motive fuel used in farm tractors exempt (subject to Coloured Gasoline Tax Act). Rebate of 14¢ per gallon when used off public highways.
Fuel oil	Fuel Oil Tax Act	"	$\frac{1}{2}$ ¢	
Fire insurance	Fire Marshal Act	premium income	1%	Determined by the Lieutenant-Governor in Council.
Insurance	Insurance Premiums Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Tax Act	net income	10% on income derived from mining operations in excess of \$25,000	Exempt new mines from tax for first three years of production.
Logging operations	Logging Tax Act	"	10% on income derived from logging operations in excess of \$25,000	



**II. Provincial Governments — Continued**  
**TABLE 10. British Columbia — Concluded**

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	net weight	1,500 lbs. or less — \$10.80	Expiry date Feb. 28. Reduced one-twelfth each month to minimum fee of \$2.00.
			1,501 " — 2,000 lbs. — 14.40	
			2,001 " — 3,000 " — 18.00	
			3,001 " — 4,000 " — 22.50	
			4,001 " — 5,000 " — 31.50	
			5,001 " — 6,000 " — 45.00	
			6,001 " — 7,000 " — 58.50	
		registration fee	\$1.00	Non-commercial vehicles.
		operator	\$5.00	Licence good for 5 years.
Income of individuals	Income Tax Act, 1962	tax otherwise payable by individual under the Income Tax Act (Canada)	24%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	
Succession duties	Succession Duty Act	Relationship:	On individuals share of net value of estate	Exemptions:
		(1) Direct Line	3% to 36%	Direct Line—outright collective exemption to surviving spouse and children (any age) \$60,000; outright collective exemption to orphan children (any age) \$50,000; other direct line aggregate value of property less than \$50,000.
		(2) Collateral Line	8% to 38%	Collateral Line—aggregate value to property less than \$25,000, unless share of individual exceeds \$10,000.
		(3) Strangers	13 ¾% to 40%	Strangers—aggregate value of property less than \$10,000.

**TABLE 11. Yukon Territory**

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Alcoholic beverages	Liquor Ordinance	on each dozen bottles of beer on each bottle of wine on each flask of spirits on each bottle of spirits	10¢ 10¢ 10¢ 25¢	
Amusement	Amusement Tax Ordinance	price on admission	10%	.
Fuel oils	Fuel Oil Tax Ordinance	per gallon	9¢	Fuel oil includes all liquid products obtained by distillation or condensation or absorption or any other process from petroleum, natural gas casing head, or natural gasoline, benzol, benzene, naphtha, coal, coal tar, oil shales, kerosene, gas, oil and any combination of any such products. Exemptions—No tax is payable in respect of fuel oil that is used or to be used in stationary generators (electricity, to propel an aircraft, for heating, for mining explorations and preliminary development of an oil body, in the extraction of ore from a mine or the processing or concentrating of such ore, for placer mining as defined in the Yukon Placer Mining Act, for lubricating, for laying (sprinkling on roads or streets or a cleaning solvents.
Private passenger vehicle licence	Motor Vehicles Ordinance	wheel base	100" or less — \$12.00 101" to 120" — 15.00 121" and over — 20.00	Reduced rates apply later in the year.
		operator	\$2.00	

## II. Provincial Governments — Concluded

TABLE 12. Northwest Territories

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel gasoline	Fuel Oil Tax Ordinance	per gallon	9¢	For aviation purposes — 1½¢
Fuel oil and diesel oil	"	"	4¢	For aviation purposes — 1½¢
Private passenger vehicle licence	Motor Vehicles Ordinance	flat rate operator or chauffeur	\$10.00 MacKenzie District, \$2.00 elsewhere \$1.00	
Mining operations royalty tax	Canada Mining Regulations	value of output	For a fiscal year: (a) Value of output in excess of \$10,000 and up to \$1,000,000 ..... 3% (b) On the excess above \$1,000,000 up to \$5,000,000 ..... 5% (c) On the excess above \$5,000,000 to \$10,000,000 ..... 6% (d) On the excess above \$10,000,000 a proportional increase of one per cent for each additional \$5,000,000 Not to exceed 12%.	In computing royalties there is an equitable allowance made for pre-production, mining, milling and operational costs.  No royalty required for 36 months subsequent to commencement of production.

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's city**1	20%	...	20%	Water tax — \$12, \$15 or \$18	Real property — Rental value Business — Rental value Water — Rental value	Sales tax — 2% on fuel oil sales Amusement tax — 9% of admission price Sales tax — 1¢ per gal. on gasoline and oil sales Poll tax — All non-property owners over 21 year employed in the city Male — \$20 per year Female — \$10 per year.
Cornerbrook, city <sup>2</sup>	16 mills	...	1% to 4%	Water rate— \$2.54 plus 30¢ per \$1,000 of assessment Sewer rate — \$1.69 plus 30¢ per \$1,000 of assessment	Real property — Rental value Business — Percentage of assessed real property used for business	
Prince Edward Island						
Charlottetown, city	20 mills	...	20 mills	Auto licences— \$50 per car	Real property — Real value Business — Various %'s of real value for different businesses	Education tax — \$30 per year on all males 21 to 60 and \$15 per year on all females 21 to 55 who are earning \$1,200 or over per year.
Nova Scotia*						
Halifax Metropolitan Area: Halifax, city	Property of a residential character 18.1 mills property of a business character 42.9 mills	...	42.1 mills	Occupancy tax 17.3 mills	Real property — Real value (re-assessed for 1966) Business — 50% of real value (re-assessed for 1966) Occupancy — 25% of real value if occupancy is for any purpose other than residential or business (re-assessed for 1966)	Poll tax — All male and female residents over 21 years who are not otherwise assessed and are employed for six months or more and are earning \$1,500 or more per year pay \$20 per year.
Dartmouth, city	34.8 mills	34.8 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — All non-property owners over 21 years having income in excess of \$1,500 in previous year pay \$30 per year

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Nova Scotia* — Concluded						
Sydney, city	42.8 mills	42.8 mills	42.8 mills	...	Real property — Real value Personal property — Real value Business — Real value	Poll tax — All male and female residents 21 to 60 years unassessed and earn \$1,000 or more per year as follows: Males — \$20 per year Females — \$15 per year If they are assessed the rates are \$6, \$12 or \$16 according to assessment.
Amherst, town	39.8 mills	39.8 mills	...	...	Real property — 80% of real value Personal property — 15% of assessed value of real estate occupied.	Poll tax — All male and female residents 21 to 60 years as follows: Ratepayers — \$2 to \$18 per year Non-ratepayers — \$20 per year
Glace Bay, town	141 mills	141 mills	...	...	Real property — 25% of real value Personal property — Real value	Poll tax — All males and females over 21 years: Male — \$30 per year Female — \$12 per year
Truro, town	33 mills	33 mills	33 mills	...	Real property — Real value Personal property — 20% of real value Business — Stock-in-trade	Poll tax — All residents 21 to 60 years pay as follows: Unassessed — \$50 per year Assessed — \$1,000 and under \$40 per year — \$1,001 to \$2,000 — \$30 per year — over \$2,000 — \$20 per year
New Brunswick*						
Saint John Metropolitan Area:						
Saint John, city	32.3 mills	Cars \$20 to \$40 Trucks \$50 to \$75	32.3 mills	...	Real property — Real value Personal property — On motor cars according to year Business — 112% real property value	Poll tax — \$35 per year for persons 21 to 65 years except unemployed females.
Lancaster, city	48.8 mills to 68.4 mills		...	...	Real property — Real value Personal property — Cars and trucks 60% of real value Personal property — Other 75% of real value	Poll tax — All employed persons 21 to 60 years, \$19.55 to \$23.65.
Campbellton, city	35 mills	35 mills	...	...	Real Property — Real value Personal property — 40% of real value	Poll tax — All residents 21 to 60 years pay as follows: Property owners: Male — \$20 per year Female — \$20 per year Non-property owners: Male — \$40 per year Female — \$30 per year
Edmundston, city	48.4 mills	48.4 mills	...	...	Real property — 50% of real value Personal property — 50% of real value	Poll tax — All persons 21 to 60 years other than unemployed females pay \$10. per year.
Moncton, city	19.8 mills	...	19.8 mills	Motor vehicles — \$10 to \$150	Real property — Real value Business — Rental value Motor vehicle — Flat rate as to type and size of vehicle	Poll tax — All males 21 to 60 years pay \$25 per year. Also all females and students to 65 years earning in excess of \$800 per year pay \$25 per year.

See page 31 for footnote.



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Amusement	Poll
	Real property	Business	Other			
Quebec						
Montreal Metropolitan Area:						
Montreal, city <sup>3</sup> (May 1, 1966 to April 30, 1967)	Catholic 25 mills Protestant and Jewish 25 mills neutral 32.5 mills	General rate 10.75% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches	Water tax — General rate 6.25% of annual rental value <sup>4</sup>	Real property — Real value Business — Rental Value	10% of admission price	...
Jacques-Cartier, city	Catholic 27 mills Protestant 27 mills	60 mills	Water rate — residential \$30 per year; also metered Personal property tax 2.5 mills	Real property — Real value Business — Rental value Personal property — Rental value	5% of admission price	...
Lachine, city (1965 rates)	Catholic (Lachine) 24.0 mills Catholic (St. Sacrement) 22.5 mills Protestant 20.5 mills neutral 28.5 mills	8½%	Water tax — residential rate 8% commercial rate 7% Personal property tax — same rates as for real property	Real property — Real value Business — Rental value Water — Rental value Personal property — Real value of machinery	...	...
LaSalle, city	Catholic (1965 rate) 25.1 mills Protestant 22.5 mills neutral 32 mills	8½% also special taxes on different businesses	Water rate — \$3 per 1,000 cubic feet, \$25 per year rate minimum	Real property — Real value Business — Rental value Maximum special tax \$60 for businesses where a rental value is not established	10% of admission price	...
Montreal North, city	Catholic 23.4 mills Protestant 23.4 mills neutral 32.9 mills	4%	Water tax — commercial 4% Residential 7%	Real property — Real value Business — Rental value Water — Rental value	...	...
Outremont, city	Catholic St. Viateur parish 26.4 mills Ste. Madeleine parish 29.9 mills Protestant 28.9 mills neutral 38.4 mills	8½% manufacturers wholesalers and retailers	...	Real property — Real value Business — Assessed valuation of real property for manufacturers and wholesalers, rental value for retailers and others	...	...
Pointe Claire, city	Catholic 24.7 mills Protestant 24.7 mills	8%	Water metered at 45¢ per 1,000 gallons	Real property — Real value Business — Rental value	10% of admission price	...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Amusement	Poll
	Real property	Business	Other			
Quebec — Continued						
Montreal Metropolitan Area — Concluded:						
St. Laurent, city	Catholic St. Laurent 25.6 mills Montreal 21.9 mills Protestant 21.9 mills neutral 31.4 mills	8%	Water metered — at set minimum rates from \$16 to \$400, for 6 months accord- ing to size of meter	Real property — 75% of real value Business — Rental value	...	...
St. Michel, city	Catholic 19.5 mills Protestant 19.5 mills neutral 29.0 mills	5%	Water rate — 5%	Real property — Real value Business — Rental value Water — Rental value	...	...
Verdun, city	Catholic 27.2 mills Protestant 22.2 mills neutral 31.7 mills	11%	Water rate — 7%	Real property — 71% of real value Business — 71% of rental value Water — 71% of rental value	...	...
Westmount, city	Catholic 22.22 mills Protestant 26.52 mills neutral 36.02 mills	10%	...	Real property — Real value Business — Rental value	10% of admission price	...
Mount Royal, town	Catholic 101.4 mills Protestant 103.9 mills neutral 113.4 mills	5%	Water metered at various rates	Real property — Real value Business — Rental value	...	...
Quebec Metropolitan Area:						
Quebec, city (May 1, 1966 to April 30, 1967)	Catholic 32.5 mills Protestant 25.0 mills neutral 38.3 mills	18%	Water rate — 72¢ per \$100 also 5/4 of 1% Garbage rate — \$15 per year	Real property — 75 to 80% of real value Business — Rental value Water — Rental value	10% to 12% of admission price	...
Levis, city (May 1, 1966 to April 30, 1967)	17.3 mills	...	Water rate — \$25 per dwell- ing also a rate of 35¢ per \$100	Real property — Real value Business — Rental value Water — Rental value	...	...
Sillery, city (1965 rates)	Catholic 24.9 mills Protestant 21.6 mills neutral 24.9 mills	17.5 mills	..	Real property — 60% of real value Business — 60% of real value	...	...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Amusement	Poll
	Real property	Business	Other			
Quebec — Concluded						
Chicoutimi, city (1965 rates)	Catholic Protestant and neutral 74.3 mills 20 mills on land values only)	Licences and 6 mills	Personal property tax 54.3 mills Water rate— \$24 per year Garbage \$12 per year	Real property — 40% of real value Business — Real value of stock-in- trade Personal property — 40% of real value of machinery and equip- ment	...	..
Granby, city	Catholic 39.0 mills Protestant 37.8 mills neutral 39.0 mills	6%	Water rate — 6%	Real property — 60% of real value Business — Rental value Water — Rental value	..	All males 21 to 65 years pay \$5 per year
La Tuque, city (May 1, 1966 to April 30, 1967)	Catholic 35.65 mills Protestant 27.26 mills	5%	Water rate - 26.5 mills	Land — 80% of real value Buildings, etc. — 80% of real value Business — Rental value Water — 80% of real value	10% of admission price	...
Montreal, city (1965 rates)	Catholic 30.1 mills Protestant and neutral 22.3 mills	75 mills	Water rate — 12%	Real property — Real value Business — 60% of real value Water — 60% of real value	...	...
Shawville, city	52.3 mills	Licences also 3/4 of 1%	..	Real property — 40% of real value Business — Real value of stock-in-trade	10% of admission price	Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$50 per year
Stouffville, city (1965 rates)	Catholic 38.4 mills Protestant 25.0 mills	Licences	Water metered	Real property — 75% of real value	...	...
St. Hyacinthe, city	Catholic 28.4 mills Protestant 21.5 mills neutral 28.83 mills	4%	Water rate 6% or 4 mills for single dwellings Sewer rates 1% annual rental value for each tenant	Real property — Real value Business — Rental value Water — Rental value Real value	...	...
St. Jerome, city	Catholic and Protestant 32.2 mills	7 mills	Water rate — owner \$24 plus 5 mills on real value, tenants \$24 plus 3 mills on real value	Real property — 80% of real value Business — Real value of stock-in-trade	...	...
Valleyfield, city	Catholic 46.4 mills Protestant 45.0 mills neutral two rates 46.4 and 45.0 mills	4%	Water rate — 7% to 12%	Real property — Real value Business — Rental value Water — Rental value	...	...
Windsor, city	Catholic 32.1 mills Protestant 30.8 mills neutral 32.1 mills	7%	Rental tax — 5% Water metered	Real property — Real value Business — Real value Rental tax — Rental value	10% of admission price	\$5 on single males not otherwise assessed also \$20 per year for professionals



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed— real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario*				
Toronto Metropolitan Area:				
Toronto, city	Public school 79.95 mills Separate school 79.95 mills	Public school 88.40 mills Separate school 88.40 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 65.83 mills Separate school 67.45 mills	Public school 73.62 mills Separate school 75.43 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 54.80 mills Separate school 59.28 mills	Public school 62.18 mills Separate school 67.17 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Long Branch, village	Public school 73.10 mills Separate school 74.97 mills	Public school 80.40 mills Separate school 82.47 mills	Real property — Real value Business — Floor space occupied	...
Mimico, town (1965 rates)	Public school 60 mills Separate school 60 mills	Public school 66.85 mills Separate school 66.85 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 69.43 mills Separate school 71.18 mills	Public school 75.39 mills Separate school 77.34 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Swansea, village	Public school 59.99 mills Separate school 64.79 mills	Public school 66.83 mills Separate school 72.17 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Weston, town	Public school 65.60 mills Separate school 70.08 mills	Public school 72.86 mills Separate school 77.85 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 67.59 mills Separate school 70.03 mills	Public school 76.03 mills Separate school 78.75 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 78.21 mills Separate school 79.94 mills	Public school 87.09 mills Separate school 89.01 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 74.14 mills Separate school 74.15 mills	Public school 81.75 mills Separate school 81.76 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York East, twp.	Public school 70.77 mills Separate school 71.14 mills	Public school 78.46 mills Separate school 78.87 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York North, twp.	Public school 70.85 mills Separate school 68.47 mills	Public school 80.32 mills Separate school 77.67 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 71.33 mills Separate school 71.33 mills	Public school 78.35 mills Separate school 78.35 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Burlington, town <sup>5</sup>	Public school 72.5 mills Separate school 72.5 mills	Public school 78.6 mills Separate school 78.6 mills	Real property — Real value Business — Various %'s of real value for different businesses	..
London Metropolitan Area:				
London, city	Public school 72.7 mills Separate school 72.7 mills	Public school 79.5 mills Separate school 79.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 58.3 mills Separate school 61.4 mills	Public school 64.1 mills Separate school 66.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

See page 31 for footnotes.

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed— real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Continued				
Ottawa Metropolitan Area: Ottawa, city	Public school 58.71 mills Separate school 60.73 mills	Public school 65.17 mills Separate school 67.42 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Eastview, city	Public school 65.65 mills Separate school 71.08 mills	Public school 73.25 mills Separate school 79.28 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor, city**	Public school 41.93 mills Separate school 41.93 mills	Public school 46.78 mills Separate school 46.78 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Barrie, city <sup>6</sup>	Public school 92.81 mills Separate school 92.81 mills	Public school 102.07 mills Separate school 102.07 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 33.3 mills Separate school 33.3 mills	Public school 36.7 mills Separate school 36.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 63.4 mills Separate school 63.4 mills	Public school 68.8 mills Separate school 68.8 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brockville, city	Public school 96 mills Separate school 96 mills	Public school 107 mills Separate school 107 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Chatham, city	Public school 75 mills Separate school 75 mills	Public school 83 mills Separate school 83 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Cornwall, city	Public school 87.18 mills Separate school 83.20 mills	Public school 96.66 mills Separate school 92.23 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Fort William, city	Public school 93.75 mills Separate school 93.75 mills	Public school 101.75 mills Separate school 101.75 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Galt, city (1965 rates)	Public school 74.6 mills Separate school 74.6 mills	Public school 82.1 mills Separate school 82.1 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Guelph, city	Public school 117 mills Separate school 120 mills	Public school 128 mills Separate school 131 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Kingston, city <sup>7</sup>	Public school 87.9 mills Separate school 87.9 mills	Public school 96.7 mills Separate school 96.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
Kitchener, city	Public school 61.90 mills Separate school 63.31 mills	Public school 68.14 mills Separate school 69.72 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Niagara Falls, city	Public school 73.5 mills Separate school 73.5 mills	Public school 80.62 mills Separate school 80.62 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
North Bay, city	Public school 74.20 mills Separate school 79.63 mills	Public school 81.46 mills Separate school 87.25 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 46.52 mills Separate school 46.52 mills	Public school 50.35 mills Separate school 50.35 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Owen Sound, city	Public school 33.56 mills Separate school 33.56 mills	Public school 37 mills Separate school 37 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 79.48 mills Separate school 81.46 mills	Public school 87.23 mills Separate school 89.43 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Port Arthur, city	Public school 80.0 mills Separate school 83.5 mills	Public school 88.5 mills Separate school 92.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
St. Thomas, city	Public school 78.08 mills Separate school 78.08 mills	Public school 85.68 mills Separate school 85.68 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Sarnia, city	Public school 40.1 mills Separate school 40.1 mills	Public school 44 mills Separate school 44 mills	Real property — Real value Business — Various %'s of real value for different businesses	..
Sault Ste. Marie, city*	Public school 41.78 mills Separate school 44.17 mills	Public school 45.52 mills Separate school 48.16 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Stratford, city	Public school 101 mills Separate school 101 mills	Public school 111.66 mills Separate school 111.66 mills (business rates are 3.5 mills less)	Real property — Real value and/or rental value Business — Various %'s of real value and/or rental value for different businesses	Poll tax — All unmar- ried males and mar- ried males, not sup- porting their wives and families due to being separated not otherwise assessed pay \$10 per year
Sudbury, city	Public school 83.33 mills Separate school 83.83 mills	Public school 90.96 mills Separate school 91.51 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males between 21 and 65 not otherwise assessed pay \$10 per year
Welland, city	Public school 72.9 mills Separate school 72.9 mills	Public school 80.9 mills Separate school 80.9 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Woodstock, city	Public school 74.1 mills Separate school 74.1 mills	Public school 81.7 mills Separate school 81.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 84 mills Separate school 84 mills	Public school 92 mills Separate school 92 mills	Real property — Real value Business — Various %'s of real value for different businesses	...



## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Other taxes
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business		
Manitoba*					
Winnipeg Metropolitan Area:					
Winnipeg, city	61.5 mills	61.5 mills	6% to 20%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	Electricity and gas sales tax—5% of commercial and 2½% of domestic bills
East Kildonan, city	62 mills	62 mills	5% to 15%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface school district 59.60 mills Norwood school district 53.81 mills	St. Boniface school district 59.60 mills Norwood school district 53.81 mills	6% to 17%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Rental value Business — Rental value	...
St. James, city	41.53 mills	41.53 mills	4% to 10%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	Water and sewer frontage charge of 10¢ and 5¢ per front foot respectively
St. Vital, city	64.3 mills	64.3	8% to 15%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
Transcona, city	School district No. 39 61.74 mills School district No. 1569 55.14 mills	School district No. 39 61.73 mills School district No. 1569 55.14 mills	7% to 15%	Land — Real value Buildings, etc. — 50% to 65% of real value Personal property — 40% of real value Business — Rental value. In some instances a \$10 annual licence fee is levied in lieu of the business tax.	...
West Kildonan, city	61.7 mills	61.7 mills	Various rates maximum 17%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Fort Garry, <sup>9</sup> suburban municipality	Fort Garry School Division 55.27 mills Assiniboine School Division 48.86 mills Seine River School Division 62.44 mills	Fort Garry School Division 55.27 mills Assiniboine School Division 48.86 mills Seine River School Division 62.44 mills	5% to 15%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Brandon, city	70.5 mills	70.5 mills	9½%	Land — 60% of real value Buildings, etc. — 40% of real value Personal property — 40% of real value Business — 75% of rental value	...
Flin Flon, town (1965 rates)	70 mills	70 mills	13.5%	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...
Saskatchewan*					
Municipality	Real property	Business	Basis of assessed valuations and percentages taxed		Other taxes
Moose Jaw, city	Public school 98 mills Separate school 98 mills	98 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses		Amusement tax—5% of admission price
North Battleford, city	Public school 73 mills Separate school 73 mills	73 mills	Land — Real value (re-assessed for 1966) Buildings, etc. — 60% of real value (re-assessed for 1966) Business — Area of premises occupied at varying rates for different businesses		Amusement tax—5% of admission price
Prince Albert, city	Public school 78.4 mills Separate school 78.4 mills	Licences	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses		...
Regina, city	Public school 90 mills Separate school 90 mills	90 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses		Amusement tax—6% up to \$1

## PRINCIPAL TAXES AND RATES

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan* — Concluded				
Saskatoon, city	Public school 73.37 mills Separate School 73.37 mills	10%	Land — Real value Buildings, etc. — 45% of real value Business — Rental value	Amusement tax — Graduate rates on admission price
Swift Current, city	Public school 60 mills Separate school 60 mills	60 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different business	...
Yorkton, city	Public school 83 mills Separate school 78.5 mills	..	Land — Real value Buildings, etc. — 60% of real value	...
Alberta*				
Calgary, city**	Public school 47.5 mills Separate school 47.5 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton, city**	Public school 48.50 mills Separate school 48.50 mills	6% to 20%	Land — Real value Buildings, etc. — 50% and 60% of real value Business — Rental value	...
Grande Prairie, city	Public school 68 mills Separate school 68 mills	5% to 7%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Lethbridge, city	Public school 54 mills Separate school 54 mills	7½%	Land — Real value (re-assessed for 1966) Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 28.8 mills Separate school 28.8 mills	5%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	..
Red Deer, city	Public school 50 mills Separate school 51.6 mills	8 mills	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
British Columbia*				
Vancouver Metropolitan Area:				
Vancouver, city	65.56 mills	7%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
New Westminster, city	56.26 mills	9%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — 60% of rental value	...
North Vancouver, city	67.55 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	Sewer frontage charge of 20¢ per front foot with minimum of 50 feet.
Burnaby, district	59.41 mills	6½% rental value or 1% personal property	Land — Real value Buildings, etc. — 75% of real value Business — Rental value of properties used for business or taxable assessed value of personal property whichever is the greater	...
Coquitlam, district	50.39 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	68.74 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	60.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Surrey, district	60 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
West Vancouver, district	55.7 mills	...	Land — Real value Buildings, etc. — 75% of real value	...

## III. Selected Municipal Governments - Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia* - Concluded				
Victoria Metropolitan Area:				
Victoria, city	62.5 mills	6¼%	Land - Real value Buildings, etc. - 75% of real value Business - Rental value	...
Esquimalt, district	49.7 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Oak Bay, district	50.88 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Saanich, district	School district No. 61 50.3 mills School district No. 63 53.2 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Lawson Creek, city	55.46 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Camloops, city	61 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Kelowna, city	56 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Langaimo, city	98.7 mills	...	Land - Real value Buildings, etc. - 30% of real value for municipal purposes - 75% of real value for school purposes	...
Portercton, city	55.76	...	Land - Real value Buildings, etc. - 50% of real value	Sewer tax, Area No. 1 - 3.44 mills Area No. 2 - 6.60 mills Area No. 3 - 14.10 mills
Prince George, city	80.6 mills	...	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes	...
Prince Rupert, city	56.56 mills	6%	Land - Real value Buildings, etc. - 75% of real value Business - Rental value	...
Trail, city	79.6 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Vermon, city	65.1 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Yukon Territory				
Lawson, city	55 mills	Licences	Land - Real value Buildings, etc. - 65% of real value	...
Whitehorse, city	38 mills	...	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - Real value for school purposes	...
Northwest Territories				
Hay River, town	Public school 42 mills Separate school 44 mills	12 mills	Land - Real value Buildings, etc. - 66% % of real value Business - 66% % of real value	Poll tax - All residents over 21 years employed within the town who are not rate payers pay \$10 per year
Yellowknife, town	Public school 62 mills Separate school 62 mills	Public school 31 mills Separate school 31 mills	Land - 66% % of real value Buildings, etc. - 66% % of real value Business - 66% % of real value	..

<sup>1</sup> St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

<sup>2</sup> Corner Brook has a tax of \$1.00 per telephone subscriber.

<sup>3</sup> Montreal has a telephone tax of 25¢ for each line plus an additional 10¢ for each extension line.

<sup>4</sup> The rate for hotels, inns and restaurants is 12.5%. There are a few special rates and if water is metered the minimum charge is the general rate.

<sup>5</sup> Rates for farm property and rural commercial property are 8.9 mills less than the rates quoted.

<sup>6</sup> Rates for farm property are 6 mills less than the rates quoted.

<sup>7</sup> Business rates are 2.5 less than the rates quoted.

<sup>8</sup> Rates for farm property and rural commercial property are 2.9 mills less than the rates quoted.

<sup>9</sup> There are local improvement taxes levied, in certain special districts, varying from 2.27 mills to 4.42 mills.

<sup>10</sup> Water charges, additional to tax rates, are billed to consumer.

<sup>11</sup> Metropolitan municipality. See introduction.





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# PRINCIPAL TAXES AND RATES:

FEDERAL, PROVINCIAL AND SELECTED  
MUNICIPAL GOVERNMENTS,

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# PRINCIPAL TAXES AND RATES

## FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1967

### COMMENTARY AND EXPLANATORY NOTES

The purpose of this report is to present certain data on the more important revenue-producing taxes and rates imposed by governments in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included. Municipal data were prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1967 unless otherwise noted.

#### I. Government of Canada

On December 19, 1966 the Minister of Finance presented a supplementary 1966-67 budget designed to meet the fiscal and economic requirements of a new programme to provide a guaranteed income supplement for old age security pensioners with low income. This programme which became operative on January 1, 1967, ensures that anyone in receipt of the old age security pension of \$75 a month also has a minimum monthly income from all sources of at least \$105 a month. To balance the cost of this programme the old age security tax on personal income was changed from 4% of taxable income with a maximum of \$120 to 4% of taxable income with a maximum of \$240 and the rate of the sales tax allocated to general budgetary revenues was raised from 8% to 9% to result in the combined budgetary and old age security sales tax rate becoming 12% in place of 11%. Building materials and production machinery that had been exempt from sales tax prior to June 14, 1963 were excused from the one percentage point increase in the rate of this tax. The two tax changes introduced by the 1966 supplementary budget became effective on January 1, 1967.

In March 1967, the Minister of Finance announced that the 5% refundable tax on the cash profits of corporations which had been introduced in 1966 for economic stabilization purposes would terminate on March 31, 1967 rather than on October 31, 1967 as had originally been provided. No change was made, however, in the repayment schedule of the monies already collected, i.e. they will be refunded with interest at 5% after an interval of 18 to 36 months from receipt. Also in March 1967, the Minister of Finance announced that the curtailment of capital cost allowances for certain classes of

assets which had been imposed in 1966, again for economic stabilization motives, would terminate on March 31, 1967 instead of September 30, 1967 as had originally been provided.

The budget for the 1967-68 fiscal year was presented on June 1, 1967. This report incorporates the tax proposals which it introduced although these changes will not become law until passed by Parliament. At date of publication of this report some of the enabling legislation may already have been enacted.

The budget for the 1967-68 fiscal year did not contain proposals for any modification in existing income tax legislation. It did, however, contain a number of proposals for changes in sales tax legislation.

On April 1, 1967, in accordance with legislation enacted in 1966, a comprehensive list of production machinery and equipment became subject to sales tax at the reduced rate of 6%. The same goods were scheduled to be fully relieved of sales tax on April 1, 1968. The 1967-68 budget proposed that the effective date of full exemption for these goods be advanced to June 2, 1967.

Effective September 1, 1967, a sales tax exemption is to be provided for drugs. This exemption will cover all drugs whether prescribed or not and whether for animal or human consumption. Products which are more in the nature of cosmetics or confectionery are to be specifically excluded from the ambit of this exemption.

Effective June 2, 1967, sales tax exemptions are to be provided for specially designed footwear and related appliances for the use of the handicapped, for artificial breathing apparatuses purchased or leased by individuals afflicted by respiratory disorders, and for engineering drawings and related specifications.

The 1967-68 budget also reflected a proposal that the sales tax relief now available for the building material purchases of educational institutions be broadened to cover the building material purchases of provincial crown corporations established for the sole purpose of providing residences for university students.

On the tariff side, the 1967-68 budget contained proposals for certain reductions in the rates of customs duties applicable to drugs, the most notable of which being a reduction from 20% to 15% in the rate applicable to drugs imported from countries eligible for the Most Favoured Nation Tariff. The 1967-68 budget also announced that the 99% drawback provision for customs duties paid on certain production machinery and equipment used in the plants of motor vehicle manufacturers in the manufacture of dies, jigs, moulds, fixtures, patterns or cutting tools or in the manufacture of motor vehicles or motor vehicle parts or accessories would also cover the same equipment used in their plants by manufacturers of motor vehicle accessories or parts.

The greater part of the budgetary revenue of the Government of Canada is derived from taxes imposed under the following legislation:

**(a) The Income Tax Act.**—Under this Act, an income tax is levied on the taxable income of individuals and corporations resident in Canada and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year. A withholding tax at the rate of 15% is also levied on dividends, interest (other than interest on bonds of, or guaranteed by a Canadian government and issued after April 15, 1966, interest on certain bonds issued before September 20, 1960 and interest paid to certain exempt lenders) and similar payments from Canada to non-residents. This tax is only 10% on dividends paid by companies that have a degree of Canadian ownership. The Income Tax Act also imposes a tax on the taxable value of gifts made in the year. Canada has entered into income tax conventions with certain countries in order to avoid having the same income taxed by both Canada and the other country concerned. In addition to the income tax, an old age security tax is levied on individuals and corporations.

Under the terms of the 1962-69 Federal-Provincial Fiscal Arrangements (see the Federal-Provincial Fiscal Arrangements section of this commentary) the federal government in 1967 will receive 69% of the "basic" personal income tax (income tax computed at full federal rates exclusive of old age security tax) of individuals who reside or earn income in provinces other than Quebec and 47% of the "basic" personal income tax of those who reside or earn income in Quebec. The higher federal abatement for Quebec is to compensate that province for the federal financial assistance foregone in "opting out" of certain programmes.

The federal government presently allows a "tax cut" of 20% of "basic" personal income tax with a maximum of \$20; in aggregate terms, this "tax cut" reduces the federal share of "basic" personal income tax by approximately three percentage points.

In 1967 the federal government will abate its normal rates of corporation income tax by 10 percentage points for taxable profits earned in the provinces.

The partial federal withdrawals from the income tax fields recognized by the 1962-69 Federal-Provincial Fiscal Arrangements are intended to provide room to the provinces to impose their own corresponding levies. All provinces take advantage of this situation to the full measure of the recognized federal abatement. In five provinces, the provincial levies exceed the federal abatement.

**(b) Excise Tax Act.**—Under this Act, a general sales tax of 9% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 3% imposed under the Old Age Security Act, is payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. A comprehensive list of building materials are taxable at a reduced rate of 11% (8% for general revenue purposes and 3% for old age security purposes). Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax there is an excise tax at the manufacturer's level on a number of articles manufactured in, or imported into Canada.

**(c) Excise Act.**—Under this Act duties are levied on the domestic production of tobacco and alcoholic products other than wines. The customs duty rates applicable to similar products of foreign origin include an element in respect of these duties.

**(d) Customs Tariff.**—Under this legislation most imported goods are subject to customs duties.

**(e) Estate Tax Act.**—This tax applies to all the property of persons domiciled in Canada at the time of death and to property situated in Canada of persons domiciled outside Canada at time of death. No estate valued at less than \$50,000 is subject to estate tax. If the aggregate net value of the estate exceeds \$50,000 a basic exemption of \$40,000 is allowed. The exemption is \$60,000 if a widow survives. There is an additional exemption of \$10,000 for each surviving dependent child.

Seventy-five percent of the proceeds of this tax is remitted to all provinces except Quebec, Ontario and British Columbia which levy death taxes in the form of succession duties. There is an abatement of the federal tax otherwise payable of 50% in respect of property in the provinces of Quebec and Ontario and of 75% in respect of property in the province of British Columbia (see also Section II Provincial Governments).



## II. Provincial Governments

(a) **Tax changes in 1967.** — New tax legislation introduced by provincial government and changes relative to existing taxes for 1967 are outlined below. Proposed tax changes are included in this report although they do not become law until passed by the provincial legislatures.

In addition to the changes in income tax in Newfoundland and Quebec referred to below, all provincial income taxes have been increased to the extent of the increase in the abatement of the federal tax on the taxable income of individuals and corporations.

In Newfoundland, provincial income tax on the taxable income of corporations was increased by a further percentage point to 11%. The general sales tax has been increased from 5% to 6% of retail price and the tax on gasoline from 19¢ to 20¢ per gallon.

The New Brunswick Programme for Equal Opportunity under which the provincial government now levies a real property tax is described in Section III.

The general sales tax in New Brunswick is now 6% on "fair value" of sales rather than 3% of retail price. "Fair value" is defined in the covering legislation to include the price for which goods were purchased, the cost of customs, excise and transportation and, in some cases, the cost of installation.

In Quebec the tax rate has been increased from 6% to 8% on general retail sales, telecommunications and meals and lodging. The basic exemption of \$20,000 from Succession Duties for descendants in the direct line is now allowed on estates valued up to \$75,000 rather than \$50,000. Duties on the net profit of mining operations have been revised as shown in Table 5. Rates applicable in 1967 for personal income tax are shown in Table 5. Provision is made for abatement of this tax so as not to reduce the income of single persons below \$2,000 and of married persons below \$4,000. The exemption of \$300 for a dependent child qualified for family allowance is repealed from July 1, 1967 with the introduction of a Quebec family allowance program.

In Manitoba, a general sales tax of 5% was introduced on June 1st, 1967 under authority of the Revenue Tax Act. The tax is based on "fair value" which is normally the purchase price but which in any case may be determined by the Minister and applies to a broad range of consumer services as well as on goods purchased within the province. Such services as the provision of lodging and telecommunications, the repairing, cleaning, painting, upholstering, etc. of tangible personal property, printing and photography are taxable under the Revenue Tax Act. Tax exemptions under the Gasoline Tax Act have been extended to gasoline used in farm trucks.

A 1% tax was imposed in Saskatchewan on motor vehicle insurance premium income.

In British Columbia changes have been made in exemptions under the Succession Act to allow exemptions for home property and insurance inherited by descendants in the direct line and to increase the share which may be inherited duty-free by an individual in the collateral line to \$25,000.

In the Northwest Territories, the tax rates per gallon imposed by the Fuel Oil Tax Ordinance have been increased to 10¢ on gasoline, 6¢ on diesel motor fuel, and 3¢ on fuel oil effective April 1, 1967. The charge for private passenger vehicle licences has also been increased.

(b) **Federal-Provincial Fiscal Arrangements.** — This arrangement which became operative on April 1, 1962, has been extended until March 31, 1969. Basically it entails a partial federal withdrawal (abatement) from the field of direct taxation and the re-entry of all provinces in the same field.

### (i) Tax on Income of Individuals and Corporations

For details of the arrangements between the federal government and the provinces with respect to abatement of personal and corporate income taxes see Section 1(a) of this commentary.

The provinces are not limited to the revenue from direct taxation which is relinquished by the Federal Government. Under the British North America Act, they have unrestricted powers to levy direct taxes. Newfoundland, Quebec, Ontario, Manitoba and Saskatchewan levy taxes on the income of their taxpayers which is higher than the abatement of federal income tax otherwise payable allowed to these taxpayers by the Federal Government.

In those provinces which impose income taxes on profits derived from logging operations, a reduction of the federal income tax otherwise payable equal to the lesser of 2/3 of the provincial tax or 10% of the income from logging operations is allowed. Provincial income taxes on profits derived from mining operations, are allowed as deductions in computing income for federal income tax purposes.

### (ii) Estate Tax

The federal government collects 100% of the estate tax in all provinces except Ontario, Quebec and British Columbia and remits 75% thereof to the province concerned.

In Ontario and Quebec which levy their own succession duties, at rates not in excess of those in effect on March 31, 1964, the Federal Government abates 50% of the estate tax otherwise payable and remits one half of this balance (25% of total) to the provinces.



In British Columbia, the provincial rates of succession duties are adjusted to yield the equivalent of 75% of the federal estate tax. This federal tax is abated to the extent of 75% in that province and no remittances are made by the federal government to the province.

In Alberta, under the Estate Tax Rebate Act the province will rebate its share (75%) of the federal estate tax (received from the federal government) on the estate of persons dying on or after April 1, 1967 provided certain conditions of domicile and residence in Alberta are met.

**(c) Motor vehicle licenses.**—Data shown in respect of motor vehicles are for private passenger vehicles only. Rates shown for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgement Funds in those provinces which have established such funds. More complete data on tax and licence fee rates for both private passenger and commercial vehicles is included in the DBS publication, "The Motor Vehicle, Part I, Rates and Regulations", Catalogue No. 53-217.

**(d) Other taxes and rates included in this publication.**—All provinces, with the exception of Alberta levy taxes, mostly based on retail selling price, on goods purchased within their jurisdiction. In Manitoba a broad range of consumer services are also taxed. The rates of general sales tax imposed range from 4% to 8%. Items on which specific taxes are levied are, in most cases, exempt from general sales taxes.

Sales of tobacco are specifically taxed in all provinces except Alberta and British Columbia and sales of alcoholic beverages in Prince Edward Island, Nova Scotia, Quebec and the Yukon Territory. A tax is levied on motor fuel in all jurisdictions. Race-meetings are taxed in all provinces on the basis of the pari-mutuel betting pool and general amusement taxes are levied in six provinces and the Yukon.

A monthly charge is made for hospital insurance in Ontario and Manitoba. In Saskatchewan annual charges are made for both hospital and medical care insurance. In other provinces with hospital insurance programs, the total cost is met by the province.

Other taxes and rates listed in the following tables include those levied on the premium income of insurance companies, security transfers, land transfers, telecommunications, electricity, natural gas, coal and steam.

### III. Municipal Governments

The principal source of revenue of municipal governments in Canada is a tax levied on the assessed value of real property. Methods of determining values for assessment purposes are specified by law, either provincial or municipal. Since assessed

values, which usually bear little direct relationship to current market values, may vary widely between municipalities, tax rates themselves give no real indication of the actual tax burdens. Even when the relative assessments are taken into consideration, differences in methods of financing and in the allocation of responsibilities between provincial and municipal governments in each of the provinces further complicate any comparison of tax burdens between municipalities.

For 1967, the municipal coverage of this report is approximately the same as in previous years. However, in two provinces there have been wide changes in the municipal tax structure and these have caused considerable delays to the municipalities in striking their tax rates for the 1967 taxation year. This, in turn, has delayed the publication of this report.

In New Brunswick the implementation of the Programme For Equal Opportunity has resulted in major changes in local government structure, in assessment, and in tax rates. Assessment throughout the province is now made by the Director of Assessment who, with his staff, form part of the provincial Department of Municipal Affairs. Assessments are now uniform throughout the province and are at a level of 100 per cent of "real and true" value (approximately current market value). Municipal real property taxes, which are now collected by the Department of the Provincial Secretary, are levied at two rates—a fixed rate of 15 mills (that is, \$15 per \$1,000 assessment) which is retained by the province to help finance the cost of local education, and a variable rate which is set by each municipal council to cover the expenses of the functions it discharges. Regardless of the actual amount levied and collected, the Department of Municipal Affairs remits the total tax warrant (i.e. the total requisitioned for municipal expenses) to each municipality in quarterly instalments in advance.

In Manitoba the introduction of the Education Foundation Programme in Unitary School Divisions has resulted in certain tax changes in municipalities. (Unitary Divisions are those with a single Board administering all elementary, junior high, and high schools as distinct from the older divisions where separate boards administered high schools and elementary and junior high schools.) In Unitary Divisions the collections from a flat rate of 9 mills on farm and residential property and 33 mills on industrial and commercial property are remitted by the constituent municipalities to the Public Schools Finance Board to finance the Foundation Programme. (All this property is uniformly assessed). The Education Foundation Programme covers about 80% of education costs with the balance being financed by additional levies by municipalities.

In Newfoundland the abolition of school fees, effective September 1, 1967, will not have any effect on municipal tax rates.

Legislation in five provinces provides through grants a certain measure of relief to municipal taxpayers in regard to property taxes payable by them.

In Ontario, an unconditional per capita grant is payable by the province to the municipalities to be applied solely for the benefit of persons paying taxes on residential and farm properties. The rates vary according to the size of the municipality and were all increased by \$1.50 per capita for 1967. The tax levy on these ratepayers is reduced by the amount of this grant.

In Manitoba, the school tax rebate introduced in 1966 is now provided only in school divisions which have not become "unitary" and hence do not participate in the Education Foundation Programme. The rebate remains unchanged at the lesser of \$50 or 50% of the yearly school tax, but is now applied as a discount at the time of payment of the balance of the taxes rather than as a grant after the payment by the province to the taxpayer. The amount of the discount is then paid by the province to the municipality levying the school tax and does not affect the tax levy of the municipalities.

In Saskatchewan, the Home-owner Grants Act provides for a grant to be paid by the province to eligible property owners of the lesser of \$50 or one half of the current year's taxes.

In Alberta, the Homeowners Tax Discount Act provides for a discount of \$50 on the taxes of owner-occupied eligible residence in the province. The amount of the discount is paid by the province to the municipality when the homeowner has paid the balance of his taxes.

In British Columbia, under the Provincial Homeowner Grant Act, the province provides tax relief for resident homeowners. The maximum amount of this grant (\$110 in 1966) has been set at \$125 in 1967 but no grant is made when the tax payable is \$1.00 or less. The amount of the grant claimed by the homeowner on payment of his property taxes is credited by the municipality to reduce the Homeowners Tax account. The grant has no effect on the amount of taxes levied by municipalities.

Municipalities in Census Metropolitan Areas are listed under the name of the area; if the area is represented only by its major city, the city is indicated as the centre of a Census Metropolitan Area by a double asterisk. Because such areas consist usually of large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas. The Municipality of Metropolitan Toronto and the Metropolitan Corporation of Greater Winnipeg are financed, in part, by levies on their constituent municipalities and provision for meeting these requisitions is included in the tax rates shown in this report for those municipalities.

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*The assistance and cooperation of government officials at all three government levels is gratefully acknowledged.*

#### SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- ... figures not appropriate or not applicable.

## I. Government of Canada

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Income of individuals	Income Tax Act (Part I) and Old Age Security Act	Taxable income	<p>Personal income tax schedule (including 4% Old Age Security Tax — maximum \$240):<sup>1</sup></p> <p>15% on first \$1,000 of taxable income</p> <p>\$ 150 on \$ 1,000 plus 18% on next \$ 1,000</p> <p>330 " 2,000 " 21% " " 1,000</p> <p>540 " 3,000 " 23% " " 1,000</p> <p>770 " 4,000 " 26% " " 2,000</p> <p>1,290 " 6,000 " 26% " " 2,000</p> <p>1,810 " 8,000 " 30% " " 2,000</p> <p>2,410 " 10,000 " 35% " " 2,000</p> <p>3,110 " 12,000 " 40% " " 3,000</p> <p>4,310 " 15,000 " 45% " " 10,000</p> <p>8,810 " 25,000 " 50% " " 15,000</p> <p>16,310 " 40,000 " 55% " " 20,000</p> <p>27,310 " 60,000 " 60% " " 30,000</p> <p>45,310 " 90,000 " 65% " " 35,000</p> <p>68,060 " 125,000 " 70% " " 100,000</p> <p>138,060 " 225,000 " 75% " " 175,000</p> <p>269,310 " 400,000 " 80% on excess</p>	<p>Main exemptions and deductions from total income to arrive at "taxable income":</p> <p>For single status ..... \$1,000</p> <p>For married status ..... 2,000</p> <p>For each dependent child including nephew or niece under 16 years of age ..... 300</p> <p>For each other dependent (as defined by law and including dependent children, and wholly dependent brothers or sisters over 21 years of age if they are attending university and uncles or aunts) ..... 500</p> <p>Taxpayer aged 65 to 70 years of age who are not in receipt of old age security pensions, an additional ..... 500</p> <p>Taxpayer aged 70 years of age or over, an additional ..... 500</p> <p>Charitable donations — up to 10% of income</p> <p>Medical expenses in excess of 3% of income</p> <p>Union or professional association membership dues.</p> <p>In lieu of claiming deductions for charitable donations and medical expenses, an individual may instead claim a standard deduction of \$100 and file no receipts.</p> <p>Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.</p> <p>The "basic" personal income tax liability of an individual who is a resident of a province other than Quebec is abated by 28%; that of an individual resident of Quebec is abated by 50%. In addition, further "tax cut" of 20% of basic tax (maximum \$20) is provided as a tax reduction by the federal government to all taxpayers.</p>
		Investment income from sources outside Canada	An additional tax of 4%	<p>Deductions from total investment income: \$2,400 or the total of personal exemption whichever is greater plus allowable charitable donations and medical expenses.</p> <p>Excludes rental income from real property.</p>
Income of corporations	Income Tax Act (Parts I and II) and Old Age Security Act	Taxable income of corporations resident in Canada or doing business in Canada	<p>(a) 21% (including Old Age Security Tax of 3%)<sup>1</sup> of the amount taxable, if the amount taxable does not exceed \$35,000 and</p> <p>(b) \$7,350 plus 50% of the amount by which the amount taxable exceeds \$35,000</p>	Corporations are allowed a tax credit equal to 10% of their taxable earnings in a province. <sup>2</sup>
Income of non-residents	Income Tax Act (Part III)	Withholding tax on interest, dividends, management fees, rents and royalties paid to a non-resident	10% on dividends paid to non-residents by corporations having a degree of Canadian ownership (25% of voting equity stock). 15% in all other instances	<p>Exemptions:</p> <p>Interest on bonds or obligations issued after April 15, 1966 by the Government of Canada or any of the provinces, by an agent of a province, educational institution or hospital with provincial guarantee or by any municipal or local government established under provincial law.</p> <p>Interest on certain bonds issued before December 20, 1960.</p> <p>Interest payments to non-residents who are exempt from income tax in own country of residence.</p>
		Profits of non-resident corporations carrying on business in Canada	15%	<p>Deductions from taxable income earned in Canada:</p> <p>Federal and provincial income taxes, and allowance in respect of net increases in capital investment in property in Canada</p>
Gifts to and from individuals	Income Tax Act (Part IV)	Aggregate taxable value of gifts	Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000	A gift of \$1,000 or less to any one person and a gift to a charitable organization or Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transfer between husband and wife or from parent to child.



## I. Government of Canada — Continued

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estates	Estate Tax Act (Part I)	Aggregate taxable value of estate of a person dying domiciled in Canada	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$ 500 on \$ 5,000 plus 12% on next \$ 5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 6,200 " 40,000 " 20% " " 20,000 10,200 " 60,000 " 22% " " 40,000 19,000 " 100,000 " 24% " " 50,000 31,000 " 150,000 " 26% " " 50,000 44,000 " 200,000 " 28% " " 75,000 65,000 " 275,000 " 30% " " 75,000 87,000 " 350,000 " 32% " " 100,000 119,500 " 450,000 " 34% " " 100,000 153,500 " 550,000 " 36% " " 100,000 189,500 " 650,000 " 38% " " 100,000 227,500 " 750,000 " 40% " " 100,000 267,500 " 850,000 " 42% " " 100,000 309,500 " 950,000 " 44% " " 150,000 375,500 " 1,100,000 " 46% " " 200,000 467,500 " 1,300,000 " 48% " " 250,000 587,500 " 1,550,000 " 50% " " 250,000 712,500 " 1,800,000 " 52% " " 200,000 816,500 " 2,000,000 " 54% " " remainder	Estates whose aggregate net value do not exceed \$50,000 are not taxable. Main exemptions and deductions: Bona fide debts, reasonable funeral expenses and probate fees. Gifts to charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death: Deductions in respect of: (a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child—\$60,000; (b) a deceased person other than one described in (a)—\$40,000; (c) each dependent child of a deceased person described in (a)—\$10,000; (d) each orphaned dependent child of a deceased person—\$15,000. A tax abatement of part of the federal estate tax otherwise payable in respect of property situated in a province which levies its own succession duties. See Commentary.
Assets in Canada of foreign-domiciled decedents	Estate Tax Act (Part II)	Aggregate value of property situated in Canada of a person dying domiciled outside of Canada	15%	Property whose aggregate value does not exceed \$5,000 is not taxable. <sup>3</sup> Main exemptions and deductions: Debts specifically chargeable to the property. A tax abatement of part of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid. See Commentary.
Imported goods	Customs Tariff	Mainly ad valorem <sup>4</sup> with some specific rates	Three main sets of rates: British preferential (lowest) Most-favoured-nation—under special agreements with various countries General—apply to all other imports	<b>Note:</b> Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.
General sales	Excise Tax Act (Part VI) and Old Age Security Act	Manufacturer's selling price or duty paid value of imports—ad valorem <sup>4</sup>	12% Special rate of 11% on a comprehensive list of building materials (Including Old Age Security Tax of 3%)	Exemptions include: Production machinery and apparatus and materials consumed or expended directly in the process of manufacture or production of goods; certain goods used in commercial fisheries; equipment and machinery used in farming; foodstuffs; drugs (effective Sept. 1, 1967); appliances for the handicapped; heating fuels; electricity; most products of farms, forests, fisheries and mines; goods used by public hospitals; books, magazines, newspapers; certain goods purchased by municipalities; materials used in the construction of schools, universities and public libraries.
Sales of special goods <sup>5</sup>	Excise Tax Act (Parts IV and V)			
Radios		per unit	Greater of \$2.00 or 15% ad valorem	
Phonographs and T.V. sets		ad valorem	15%	
Tubes for radios, T.V., and phonographs (ex. cathode raytubes)		per unit	10¢	
Cathode raytubes		ad valorem	15%	
Jewellery, clocks, watches		"	10%	
Toilet articles and cosmetics		"	10%	
Playing cards		per pack	20¢	
Tobacco and smoker's accessories: <sup>6</sup>				
Cigarettes		per 5	2½¢	
Cigars		ad valorem	15%	
Matches		"	10%	
Lighters		per unit	10¢	
Cigarette holders, pipes, etc.		ad valorem	10%	
Tobacco—manufactured		per pound	80¢	
Wines:				
Wines of all kinds containing 7% or less of absolute alcohol by volume		per gallon	25¢	
Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits		"	50¢	
Champagne and sparkling wines		"	\$2.50	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.

Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.

## PRINCIPAL TAXES AND RATES

## I. Government of Canada — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Insurance companies: British or foreign companies not authorized to transact business in Canada, or non-resident agents of authorized British or foreign companies	Excise Tax Act (Part I)	net premium	10%	Excluding insurance against marine risks, nuclear risks and life, personal accident or sickness insurance.
Tobacco <sup>6</sup> — on domestic production: Manufactured tobacco excluding cigarettes	Excise Act	per pound	35¢	Not levied on imports, but the customs tariff on products is set at a rate to take into account duties levied on domestic production.
Cigarettes weighing not more than 3 lbs. per 1,000		per 1,000	\$4.00	
Cigarettes weighing more than 3 lbs. per 1,000		"	\$5.00	
Cigars		"	\$2.00	These duties do not apply to denatured alcohol use in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of vinegar, to certain spirits used to treat domestic wine and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax. Customs duties on imports are set to take account the duties levied on domestic products.
Canadian raw leaf tobacco when sold for consumption		per pound	10¢	
Alcoholic products: Domestic potable spirits on the strength of proof distilled in Canada		per gallon	\$13.00	
Non-potable spirits used in the manufacture of: Medicines, extracts, pharmaceutical preparations, etc.		"	\$1.50	
Approved chemical compositions		"	15¢	
Spirits sold to druggists and used in preparation of prescriptions		"	\$1.50	
Imported spirits taken into bonded manufactory, in addition to other duties		"	30¢	
Canadian brandy		"	\$11.00	
Beer		"	38¢	

<sup>1</sup> See commentary, page 4 for further information.

<sup>2</sup> See commentary, page 4, Section 1 (a), re Federal-Provincial Fiscal Arrangement.

<sup>3</sup> Under the terms of the Canada — United States Estate Tax Convention the amount is \$15,000, retroactive to January 1, 1959.

<sup>4</sup> An "ad valorem" tax is levied as a percentage of the value of the goods, which, for tax purposes, includes customs duties in respect of imported goods, and excise duties in the case of tobacco and alcoholic products manufactured in Canada. Where an article is subject to the general sales tax and to the special excise both taxes apply separately to the same value.

<sup>5</sup> In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.

<sup>6</sup> Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes—\$9.00 per thousand (or 18¢ per pack of 20 cigarettes) plus the 12% sales tax at the manufacturer's level.

Manufactured tobacco—\$1.15 per pound plus the 12% sales tax at the manufacturer's level.

## II. Provincial Governments

TABLE 1. Newfoundland

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act Social Security Assessment (Exemption) Act	retail price	6%	Increased from 5% effective April 1, 1967. Exemptions include: gasoline and fuel oil; vessels over 300 tons gross; boats and apparatus for in commercial fishing or processing of fishery products; drugs on doctor's prescription; sales Federal government; sales for delivery outside province; seeds, feeds, fertilizers, farm equipment and machinery; food; sales and meals of less than 17¢. Specific exemptions are allowed to certain companies such as railways, mines, shipyards, and paper, etc., for installation and expansion plant and equipment.
Amusements	Entertainment Tax (Amendment) Act	admission per person 16 years and over	5¢	Church and school functions exempt.
Race-meetings	Horse Racing (Regulation and Tax) Act	amount of bets placed under the pari-mutuel system	11%	
Motor fuel	Gasoline Tax Act	per gallon	20¢	Increased from 19¢ effective April 1, 1967. Exemptions include gasoline used by government departments, municipalities, members of the Diplomatic Corps and aircraft; in the operation of sawmills, power saws and tractors used for logging or for cultural purposes, fish processing plants, certain manufacturing plants, vessels and boats used for trade, plants to generate electricity and household appliances; as a household fuel; for the exploration and development of minerals up to the point of production and for export from the province.
Fuel oil	Fuel Oil Tax Act	"	1¢	Exemptions include fuel oil used by vessels except pleasure boats, tugs, dredges and scows, also oil used for domestic purposes or in institutional, commercial buildings and manufacturing plants, for export from the province.
Tobacco	Tobacco Tax Act	Retail price: (a) Cigarettes (b) Cigars  (c) Other tobacco	 1/4¢ per cigarette 6¢ to 15¢ — 1¢ 16¢ " 25¢ — 2¢ 26¢ " 35¢ — 3¢ 36¢ " 45¢ — 4¢ 46¢ up — 5¢ 1¢ per 1/2 oz. unit or part thereof	No tax on a "plug of tobacco" if 1oz. or more. Certain exemptions for persons visiting the province as bona fide tourists and for certain categories such as ships stores, Consular stores, etc.

## II. Provincial Governments — Continued

TABLE 1. Newfoundland — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Insurance	Insurance Companies Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Fire insurance	Insurance Premium (Tax) Act	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	net income	Iron — 20% Other — 5%	
Private passenger vehicle licence	Highway Traffic Act	flat rate	\$18.00 - \$24.00	Reduced rates apply later in year.
Income of individuals	Income Tax Act	operator tax otherwise payable by individuals under the Income Tax Act (Canada)	\$3.00 28%	Expiry date March 31. Provincial tax on income of corporations was increased January 1, 1967 by 1% additional to the increase in federal tax abatement.
Income of corporations	"	taxable income	11%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 10% of taxable income. Both individual and corporation income taxes, including the extra 1% imposed by the Province, are collected by the federal government for the Province.
Telegraph and wireless	Telegraph Tax Act	telegraph cables to places outside of the province wireless stations communicating to any place, ship or vessel outside of the province	\$4,000 per cable \$4,000 per station	Maximum tax \$20,000 or five cables per single company. If purpose is only for reporting of passing ships or vessels, no tax is charged.

TABLE 2. Prince Edward Island

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	admission price	31¢ to 40¢ ..... 2¢ 41¢ " 45¢ ..... 3¢ 46¢ " 60¢ ..... 5¢ 61¢ " 75¢ ..... 7¢ 76¢ " \$1.00 ..... 10¢ over \$1.00 ..... 5¢ extra for each additional 50¢ or fraction thereof 10½%	Church, school and municipal functions and admissions up to 30¢ are exempt.
Race-meetings	"	pari-mutuel betting pool	10½%	The track is allowed 5½% as a special concession.
Motor fuel	Gasoline Tax Act	per gallon	18¢	Aviation fuel and the fuel used in offshore fishing fleet exempted. Holders of valid permits issued by treasurer may purchase marked gasoline and/or diesel fuel tax free.
Tobacco	Health Tax Act	retail selling price	¼ of 1¢ per cigarette 1¢ on cigars 6¢ to 19¢ 2¢ on cigars 20¢ to 29¢ 3¢ on cigars 30¢ or over 10¢ on other tobacco	
Alcoholic beverages	"	price of all purchases from government liquor stores	10%	
Private passenger vehicle licence	Highway Traffic Act	weight	Not over 2,500 lbs. — \$15 2,501 to 3,100 " — 18 3,101 " 3,700 " — 21 3,701 " 4,300 " — 24 4,301 lbs. and over — 27 \$2.00	Reduced rates apply later in year.
Insurance	Premium Tax Act	operator premium income	2%	Expires on last day of licensee's month of birth. Exemptions for marine insurance and annuity contracts.
General sales	Revenue Tax Act	retail selling price generally, but in some instances at consumer cost	5%	Exemptions include: food; gasoline; fuels; electricity; farm machinery and equipment; fishing apparatus to be used in trade; drugs on doctor's prescription; machinery, apparatus and raw materials used directly in the production of goods for sale; feeds, seeds and fertilizers; sales for delivery outside the province; meals priced at \$1 or less; magazine and newspaper subscriptions; children's clothing and footwear; commercial aircraft; cigarettes and tobacco; school supplies; books and articles used in the practice of religion; all purchases under 25¢. Certain exemptions are allowed on equipment purchased by municipalities for roads, sewerage, drainage and firefighting and on capital outlay purchases by schools and universities.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column and for an abatement of normal corporate income tax of 10% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	10%	



## II. Provincial Governments — Continued

TABLE 3. Nova Scotia

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	admission price	55¢ and over 9.1% to 14.2%	If tax is remitted within 7 days the Race Association may deduct commission ranging from 6% to 8%, effective net tax 3% to 5%.
Race-meetings	"	pari-mutuel betting pool	11%	
Motor fuel	Gasoline and Diesel Oil Tax Act	per gallon	Gasoline 19¢ Diesel fuel 27¢	Exemptions to fishing boats, farm service ferry and coastal boats, vehicles and equipment used solely for city and town purpose
Fire insurance	Fire Prevention Act	premium income	½ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Motor Vehicle Act	per 100 lb. operator	61¢ to 72¢ \$1.00	Expiry date Dec. 31. (May be extended to Mar. 31.) Minimum licence \$11.
Long distance telephone calls	Corporations Tax Act	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.
Mining operations	Gypsum Mining Income Tax Act	earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act <sup>1</sup>	purchase price	¼ of 1¢ per cigarette 5% on all other forms	
Spirituuous liquors	"	"	5%	Exemptions include foods, gasoline, fuel and electricity, motor vehicles, meals priced \$1.00 or less, children's wear and a number of other consumer goods, plus machinery, equipment and materials used in agriculture, fishing, mining, construction and manufacturing, tangible property purchased by a municipality or agency thereof, all purchases of 1 or less.
General sales	"	"	5%	
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	The Federal Act provides for abatement of tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 10% of taxable income. Both individual and corporation income taxes are collected by the federal government in the Province.
Income of corporations	"	taxable income	10%	

<sup>1</sup> Taxes levied under this Act are used in providing hospital insurance for residents of the Province.

TABLE 4. New Brunswick

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	fair value	6%	Increased from 3% effective January 1, 1964. Exemptions include: fuel, agricultural feed and seeds, orthopaedic appliances, products, machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated in goods for sale, purchases of foodstuffs, drugs on doctor's prescription, machinery and implements for fishing and farming, children's clothing, some children's footwear, books, school supplies, tobacco, goods sold for consumption outside the province, all purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	admission price	11% on admissions over \$1, other at lower rates	Admissions up to 25¢ exempt, also certain functions such as school entertainments, agricultural fairs, etc.
Race-meetings	"	pari-mutuel betting pool	3½% on first \$400,000 4% in excess of \$400,000	
Motor fuel	Gasoline and Motive Fuel Tax Act	per gallon	Gasoline — 18¢	Exemptions to fishermen, farmers; also for other than in motor vehicles on public highways (except in repair and construction bridges and roads).
Diesel fuel		"	Motive fuel — 23¢	
Tobacco	Tobacco Tax Act	retail selling price	½ of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢ 2¢ per cigar priced from 20¢ to 29¢ 3¢ per cigar priced from 30¢ or over 10% of retail price of all other tobacco	
Fire insurance	Fire Prevention Act	premium income	1%	Exemption for marine insurance and annuity contracts.
Insurance	Premium Tax Act	"	2%	

## II. Provincial Governments — Continued

TABLE 4. New Brunswick — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	weight	Not over 2,100 lbs.—\$15 2,101 to 2,900 " — 20 2,901 " 4,000 " — 26 over 4,000 lbs.—\$35	Reduced rates apply later in the year. Expiry date Dec. 31.
Mining operations	Mining Income Tax Act	operator net income	\$4.00 \$ 10,001 to \$1,000,000—7% 1,000,001 to 3,000,000—8% over \$5,000,000—9%	Licence good for 2 years. Net income up to \$10,000 exempt.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 10% of taxable income.
Income of corporations		taxable income	10%	Both individual and corporation income taxes are collected by the federal government for the Province.

TABLE 5. Quebec

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	retail price	8%	Rate increased from 6% effective March 17, 1967. Exemptions include: bonds and shares of corporations, securities, intangible property, beer, tobacco, gasoline, fuel oil, foodstuffs, agricultural products, farm implements and machinery, fishing apparatus and tugs and ships to be used in trade, drugs on doctor's prescription, fares on transportation systems, admission prices to places of amusement, sales to Federal and Provincial governments, hospitals and churches, sales for delivery outside the province, meals, books and periodicals, grain and mill feeds, cleaning products, coal, firewood, children's clothing and footwear and all sales of 10¢ or less.
Telecommunications	Telecommunications Tax Act	price of telecommunication	8%	Rate increased from 6% effective March 17, 1967. Applicable to long distance telephone calls, telegrams and other telecommunications.
Race-meetings	Licenses Act	pari-mutuel betting pool	7% on single horse winning ticket 9% on other winning ticket	
Motor fuel	Gasoline Tax Act	per gallon	Gasoline 16¢ Diesel fuel 22¢	Refunds are allowed for tax on gasoline used in the operation of farm tractors, fishing boats used in trade, stationary engines, fire pumps to fight forest fires, and aerial navigation and as an ingredient of manufactured products.
Tobacco	Tobacco Tax Act	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ to 10¢ (c) Cigars selling over 10¢ (d) Manufactured tobacco	$\frac{1}{2}$ of 1¢ per cigarette 1¢ per cigar 12% 12%	No tax on leaf tobacco or on cigars sold at 5¢ or less per unit.
Meals and lodging	Meals and Hotels Tax Act	levied on meals costing \$1.25 and over, on alcoholic beverages and on the price of lodging	8%	Rate increased from 6% effective April 15, 1967.

## II. Provincial Governments — Continued

TABLE 5. Quebec — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Succession duties	Succession Duties Act	Relationship (1) Direct line (2) Collateral line (3) Strangers	On estate: 1.8% to 15% 4% " 20% 10% " 30%  On individuals' share in estate: 1% to 10% 1% " 10% 2% " 5%	Exemptions:  Direct Line — basic exemption \$20,000 if aggregate value of estate does not exceed \$75,000. (\$50,000 to March 31, 1966). Each child in the first degree under 25 years of age \$1,500.  Collateral Line — aggregate value of estate not exceeding \$1,000.
Security transfer	Security Transfer Tax Act	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$ 1 $\frac{1}{10}$ of 1% per share " \$ 1 to \$ 5 $\frac{1}{4}$ ¢ " " " 5 " 25 1¢ " " " 25 " 50 2¢ " " " 50 " 75 3¢ " " " 75 " 150 4¢ " " " over \$150 4¢ " " plus $\frac{1}{10}$ of 1% of value in excess of \$150	Securities issued by a municipal corporation or a school board and securities guaranteed as to principal and interest by the government of Canada or by the government of a province of Canada or by a municipal corporation or school board in Quebec are exempt.
Mining operations	Mining Duties Act	net profit	9% on amount over \$ 50,000 to \$1,000,000 11% " " " 1,000,000 " 2,000,000 13% " " " 2,000,000 " 4,000,000 15% " " " 4,000,000	Rates were revised effective January 1, 1966.
Logging operations	Logging Tax Act	income	10% on amount in excess of \$10,000	Tax credit of one third of tax is provided under the provincial Income Tax Act or the Corporation Tax Act. Two-thirds may be deducted from federal income tax under the provisions of the federal Income Tax Act.
Private passenger vehicle licence	Highway Code	per 100 lb.  operator	70¢  \$2.50 (1 year) or \$5.00 (2 years)	\$1 extra for licence plates. Tax applies to trailers.  Expiry date holder's birthday in odd-numbered year following issue or renewal of permit.
Income of individuals	Income Tax Act	taxable income	5.5% on first \$1,000 of taxable income \$ 55 on \$ 1,000 plus 7.0% on next \$ 1,000 125 " 2,000 " 8.5% " " 1,000 210 " 3,000 " 9.5% " " 1,000 305 " 4,000 " 11.0% " " 2,000 525 " 6,000 " 13 % " " 2,000 785 " 8,000 " 15 % " " 2,000 1,085 " 10,000 " 17.5% " " 2,000 1,435 " 12,000 " 20 % " " 3,000 2,035 " 15,000 " 22.5% " " 10,000 4,285 " 25,000 " 25 % " " 15,000 8,035 " 40,000 " 27.5% " " 20,000 13,535 " 60,000 " 30 % " " 30,000 22,535 " 90,000 " 32.5% " " 35,000 33,910 " 125,000 " 35 % " " 100,000 68,910 " 225,000 " 37.5% " " 175,000 134,535 " 400,000 " 40% on remainder	Exemptions and deductions from total income to arrive at "taxable income".  For single status ..... \$1,000 For married status ..... 2,000  Effective January 1, 1967 abatements will be granted so as not to reduce the income of single persons below \$2,000 and of married persons below \$4,000.  Taxpayers over 65 years of age, an additional ..... 500  For each other dependant including children not qualified for family allowance and those over 21 years attending university full time ..... 550  For deductions recharitable donations, medical expenses, etc. see government of Canada, R.S. 1952 c. 148, sec. 27.
		investment income	2%	Exigible on investment income originating outside Canada in excess of greater of \$2,400 or total of personal exemptions.
Corporations	Corporation Tax Act	income paid up capital place of business	12% $\frac{1}{10}$ of 1% \$25 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including insurance, loan, navigation, telegraph, telephone, railway, gas and electric, gasoline, liquor, brewery and various public utility companies.
Public Officers, registrars	Public Officers' Fees Percentage Act	fees and emoluments	20% of net fees exceeding \$3,000	The expenses deducted against income shall in no case exceed $\frac{1}{4}$ of the aggregate amount of fees and salary received.



## II. Provincial Governments -- Continued

TABLE 6. Ontario

Category	Statutory authority	Basis of measurement of tax	Rate		Comments, exemptions, etc.
Amusements	Hospitals Tax Act	admission price	On admissions over 75¢ to 92¢ - 6¢ to 8¢ " " " 92¢ - 10%		Tickets up to 75¢ exempt.
Race-meetings	Race Tracks Tax Act	pari-mutuel betting pool	6%		
Motor fuel	Gasoline Tax Act	per gallon	16¢		Farmers and commercial fishermen receive full refund, others receive refunds at 13¢ per gallon, on gasoline used other than for motor vehicles on highways.
Diesel fuel	Motor Vehicle Fuel Tax Act	"	22¢		
Succession duties	Succession Duty Act	Relationship:	On estate:	On individuals' share in estate:	Exemptions:
		(1) Direct line	2½% to 14%	1½% to 15% (where share exceeds \$50,000)	Direct line - aggregate value of property less than \$50,000. Collateral line - aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000.
		(2) Collateral line	6% to 17%	2½% to 13% (where share exceeds \$10,000)	Strangers - aggregate value of property less than \$10,000. Total tax for direct line subject to surtax of 15%. Total tax for collateral line subject to surtax of 20%. Total tax for strangers subject to surtax of 25%.
		(3) Strangers	12½% to 35%		Dependants - Exemptions not based on aggregate value but on value of dutiable benefits to wife, infirm husband with dependent child and dependent children. Collective exemption - value of dutiable benefits to all dependants less than (a) \$60,000 in case of wife or qualifying infirm husband and \$10,000 for each dependent child where qualifying spouse survives. (b) \$15,000 for each dependent child where no spouse survives. Individual exemption - value of dutiable benefits to dependant less than (a) \$75,000 in case of wife or qualifying infirm husband. (b) \$15,000 in case of child where qualifying spouse survives. (c) \$25,000 in case of child where no spouse survives. Dependants - Reductions equal to the amount of duty which would be payable if the aggregate value were equal to the amount of the individual dependant allowance, and if that whole estate passed to the dependant. Individual Dependant Reduction (a) \$3,174.00 in case of wife or qualifying infirm husband. (b) \$287.50 in case of a dependent child where qualifying spouse survives. (c) \$431.25 in case of a dependent child where no spouse survives. Increased Individual Dependant Reduction (a) in case of wife, \$3,174.00 plus (\$287.50 x number of dependent children whose benefit does not exceed \$10,000). (b) in case of dependant where no surviving wife, his individual dependant reduction plus the sum of the individual dependant reduction of each dependant whose benefit does not exceed his individual dependant allowance, or a portion thereof if more than one such dependant.

## II. Provincial Governments — Continued

TABLE 6. Ontario — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Land transfer	Land Transfer Tax Act	purchase price	Under \$25,000 $\frac{1}{2}$ of 1% \$25,000 and over $\frac{1}{2}$ of 1%	
Security transfer	Security Transfer Tax Act	sale price of securities transferred	Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — $\frac{1}{10}$ of 1% of value " \$1 to \$ 5 — $\frac{1}{4}$ ¢ per share " 5 " 25 — 1¢ " " " 25 " 50 — 2¢ " " " 50 " 75 — 3¢ " " " 75 " 150 — 4¢ " " " over \$150 — 4¢ per share plus $\frac{1}{10}$ of 1% of value in excess of \$150	
Hospital insurance	Hospital Services Commission Act	monthly premium	Single \$3.25; family \$6.50	Effective July 1, 1964.
Fire insurance	Fire Marshals Act	premium income	Not in excess of 1%	Rate set by Lieutenant-Governor in Council.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	The Federal Act provides for abatement of the tax otherwise payable under that Act of the same rate referred to in the "Rate" column. Ontario has a collection agreement whereby Canada collects taxes from Ontario residents on behalf of Ontario.
Corporations	Corporations Tax Act.	income paid-up capital place of business	12% $\frac{1}{10}$ of 1%* \$20 to \$50*	These are the general rates. There are certain classes of companies whose rates and/or bases of tax vary from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to 2% tax based on premium income, but are not taxed on paid-up capital and places of business. The Federal Act provides for an abatement of 10% on substantially the same income as is taxed by this Act. *Payable only to extent that these taxes exceed a tax based on income.
Mining operations	Mining Tax Act	net profit	6% — \$10,000 to \$1,000,000 11% — over \$1,000,000 to \$5,000,000 12% — over \$5,000,000	Applicable to net profit on the mining ore as distinct from the profit on mining and processing operations.
Logging operations	Logging Tax Act	"	10% on amount in excess of \$10,000	Tax credit of one third of tax is provided under the provincial Corporations Tax Act. Two-thirds may be deducted from federal income tax under the provisions of the federal Income Tax Act.
Private passenger vehicle licence	Highway Traffic Act	number of cylinders	4 cyl. — 1933 and previous years \$ 8.00 4 " or less (after 1933) ..... 15.00 6 " ..... 20.00 8 " or more ..... 25.00	Expiry date Dec. 31.
Retail sales	Retail Sales Tax Act	operator retail price	\$3.00 5%	Three year term. Exemptions include: Food products including insulin and vitamins, meals at \$1.50 and under gasoline, diesel fuel, fuel oil, coal coke, wood, gas, electricity, farm implements, farm supplies, agricultural products, boats and other fishing apparatus, prescription drugs and optical appliances, artificial limbs, hearing aids, dentures, railway rolling stock children's clothing and footwear school books, religious and educational publications, classroom supplies, newspapers, subscription magazines, draft beer, tobacco, sales for delivery outside the province, and sales of 20¢ and under. Buses used for urban public transportation, materials purchased by municipalities and certain bodies for the construction of buildings, etc., are exempt. Effective April 1, 1966 this tax is imposed on long distance telephone calls and on telegrams.
Tobacco	Tobacco Tax Act	retail price	$\frac{1}{10}$ of 1¢ per cigarette, $\frac{1}{4}$ of 1¢ for every 5¢ (or part thereof) of retail price of cigars Other tobacco: 1¢ per oz. (or part thereof) on packages selling at less than 50¢; 1¢ per oz. (or part thereof) on packages of 2ozs. or more selling at less than 25¢ per oz.; 2¢ per oz. (or part thereof) on packages selling at 50¢ or more.	

## II. Provincial Governments — Continued

TABLE 7. Manitoba

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Revenue Tax Act	fair value	5%	Tax was imposed effective June 1, 1967. Exemptions include: agricultural feeds; food and drink, not including alcohol; meals less than \$2.00; natural water; sales less than 26¢; children's clothes and footwear; prescription drugs and medicaments; optical appliances, artificial limbs, orthopaedic appliances, hearing aids, dentures and repair thereof; plants or animals and the products which constitute food or drink; farm implements and farm machinery and repair parts; commercial fishing boats, fishing nets and other apparatus used for commercial fishing and repairs thereof; commercial vessels of more than 200 tons; fertilizers and weed control chemicals; railway rolling stock and repair parts; books, newspapers and periodical publications; aircraft engaged in foreign or interprovincial trade and repair parts; production machinery used in the process of manufacture of tangible personal property for sale or rendering a service; settler's effects; goods taxed under The Amusements Act, The Tobacco Tax Act, The Gasoline Tax Act, The Motive Fuel Tax Act, or Part I of The Revenue Act, 1964; tangible personal property shipped outside the province; processing or installation of tangible personal property; reproduction of painted, handwritten or typewritten material by use of office photocopying; typewritten material on a typewriter designed for office use; telephone services under 46¢; binder twine, baler twine and baler wire; barbed wire, farm, hog, sheep and poultry fence, when purchased for farm use.
Amusements	Amusements Act	admission price	61¢ to 64¢—1¢, 65¢ to 67¢—2¢ 68¢ to 70¢—3¢, 71¢ to \$1.00—5%, over \$1.00—10%	Exemptions are allowed for admission prices of 60¢ or less.
Race-meetings	"	pari-mutuel betting pool	10%	
Motor fuel	Gasoline Tax Act	per gallon	Clear—17¢ Aircraft—2¢	Exemptions are allowed on purple fuel used in operating agricultural machinery, farm trucks and municipal fire apparatus and in trapping, fishing and prospecting.
	Motive Fuel Tax Act <sup>1</sup>	"	20¢ Special Rates Bunker— $\frac{1}{4}$ ¢ Propane—1¢ Colored—1¢	Total exemption on purple fuel for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery and domestic heating purposes; partial refunds as set out in the Act.
Electricity, natural gas, coal, steam heat	The Revenue Act, (Part I)	purchase price	5%	Electricity and natural gas are exempt if used by domestic purchasers for heating only. Electricity and natural gas taxable at 1% if used by domestic purchasers for both heating and other purposes. Electricity and natural gas, taxable at 5% when used by any purchaser for purposes other than heating. Coal and steam are exempt when used for domestic heating.
Hospital insurance	Hospital Services Insurance Act	monthly premium	Single \$2.00; family \$4.00	
Fire insurance	Fires Prevention Act	premium income	$\frac{2}{3}$ of 1%	
Insurance	Insurance Corporations Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Royalty and Tax Act	net profit	6%—1st \$1,000,000 9%—next \$4,000,000 11%—over \$5,000,000	Tax for first three years 50% of standard rates. After that, 6%, 9% and 11% respectively.
	Mineral Taxation Act	assessed value of crude oil	8 mills	In, on, or under land in a designated producing area.
Private passenger vehicle licence	Highway Traffic Act	wheel base	Wheel base not exceeding 100"—\$11.25. For each additional 5 inches or portion thereof—\$3.25. 50¢ additional on all registrations for the Unsatisfied Judgement Fund.	Reduced rates apply later in year. Expiry date Feb. 28.
		driver	\$5.00	Licence good for two years.
		chauffeur	\$7.50	" " " " " "

<sup>1</sup> "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.



## II. Provincial Governments — Continued

TABLE 7. Manitoba — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	33%	The Federal Act provides for abatement of 28% of tax otherwise payable by individuals under that Act. This portion plus an additional 5% imposed by the Province for hospital services, is collected by the federal government for the Province. The same collection arrangement exists for the 10% abatement of the federal corporation income tax rates and the extra 1% imposed by the Province for hospital services.
Income of corporations	"	taxable income	11%	
Tobacco	Tobacco Tax Act	Cigarettes: per cigarette Cigars: retail price  Manufactured tobacco: ½ oz. unit	½ of 1¢ per cigarette  0¢ to 7¢ — 1¢ 8¢ " 12¢ — 2¢ 13¢ " 17¢ — 3¢ 18¢ " 22¢ — 4¢ 23¢ " 27¢ — 5¢ 28¢ " 32¢ — 6¢ 33¢ " 37¢ — 7¢ 38¢ " 42¢ — 8¢ 43¢ " 47¢ — 9¢ 48¢ up — 10¢  2¢ per ½ oz. unit	

TABLE 8. Saskatchewan

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Health Tax Act	retail price rent of tangible personal property	4% <sup>1</sup> 4%	Exemptions are allowed on food and drink (non-spirituous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.
Tobacco	Tobacco Tax Act	Cigarettes: per cigarette Cigars: retail price  Other tobacco	½ of 1¢ per cigarette  5¢ to 15¢ — 1¢ 16¢ " 25¢ — 2¢ 26¢ " 35¢ — 3¢ 36¢ " 45¢ — 4¢ over 45¢ — 5¢  1¢ per half oz. or fraction thereof	
Race-meetings	Horse Racing Regulation Act	pari-mutuel betting pool	5%	Exemptions are allowed for farm services including farm trucks, aviation, rosmachines within a municipality, use in manufacturing processes, license commercial fishermen, mining equipment
Motor fuel	Fuel Petroleum Products Act	per gallon	Gasoline 15¢ Diesel fuel 18¢	
Medical care insurance	Medical Care Insurance Act	annual personal or family charge	Single — \$12.00 Family — \$24.00	
Hospital insurance	Saskatchewan Hospitalization Act	annual personal or family charge	Single — \$24.00 Family — \$48.00	Exemption for marine insurance and annuity contracts.
Fire insurance	Fire Prevention Act	premium income	1%	
Insurance	Insurance Premium Tax Act	"	2%	
Motor Vehicle Insurance	Motor Vehicle Insurance Premiums Tax Act	premium income	1%	Assessed value of minerals is based on value of production for the year previous. Acreage tax applies only to corporations holding land in Saskatchewan. Producing tract tax applies to all freehold minerals.
Minerals	Mineral Taxation Act	flat rate per acre for freehold minerals and assessed value of minerals for freehold lands	3 cents per acre 8 mills	
Private passenger vehicle licence	Vehicles Act	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not 120" — 15.00 " 120" — 20.00	Expiry date March 31.
Income of individuals	Income Tax Act	operator tax otherwise payable by individuals under the Income Tax Act (Canada)	\$1.00 33%	The Federal Act provides for abatement of 28% of tax otherwise payable by individuals under that Act. This portion plus an additional 5% imposed by the Province is collected by the federal government for the Province. The same collection arrangement exists in respect of the 10% abatement of the federal corporation income tax rates and the extra 1% tax imposed by the Province
Income of corporation	"	taxable income	11%	

<sup>1</sup> Tax remains at 5% on sales of liquor and beer.

## II. Provincial Governments — Continued

TABLE 9. Alberta

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	pari-mutuel betting pool	5%	
Motor fuel	Fuel Oil Tax Act	per gallon	Gasoline 12¢ Diesel fuel 14¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Minerals	Mineral Taxation Act	assessed value of all minerals and flat rate per acre of land	Minerals—determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land—not to exceed 5¢ per acre. Minimum 25¢	
Fire insurance	Fire Prevention Act	premium income	$\frac{1}{2}$ of 1%	
Insurance	The Insurance Corporations Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Vehicle and Highway Traffic Act	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " 120" — 20.00	Reductions apply later in year. Expiry date Mar. 31.
		operator	\$5.00	Licence good for 5 years.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 10% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	10%	
Game	The Game Act	per pelt	various	Rates established by regulations with a range from 2¢ to \$1.25 per pelt.
Vehicle mileage	Public Service Vehicles Act	mile—passenger	$\frac{2}{15}$ of 1¢ per passenger on hard surface roads $\frac{2}{45}$ of 1¢ per passenger on gravel roads	

TABLE 10. British Columbia

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	retail price	5%	Exemptions are allowed for foodstuffs, confections, motor and heating fuels, farm equipment and supplies, commercial fishing equipment, prescription drugs and health appliances, draught beer, sales to Federal Government, sales for consumption outside of Province, sales of less than 15¢, children's clothing and footwear for children to the age of 15, restaurant meals, school books and supplies, religious books, newspapers, periodicals and magazines. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Amusements	Pari Mutuel Betting Tax Act	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	per gallon	13¢ (1¢ on gasoline used in aircraft)	Refund of 12¢ per gallon allowed for operation of logging trucks off highways, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans, amputees and persons permanently confined to a wheel chair. Motor vehicles entering the Province subject to tax on imports in supply tanks exceeding forty gallons.
	Coloured Gasoline Tax Act	"	1¢	May only be used in ships, boats and other water vehicles, stationary and portable engines and tractors for off highway use; logging trucks used exclusively off highways; railway locomotives, railway cars and track operated motor vehicles; and for non-motor vehicle industrial purpose.
	Motive fuel Use Tax Act	"	15¢	Operators of commercial motor vehicles using motive fuel required to pay tax on gallonage used on public highways within the Province. Motive fuel includes diesel fuel, propane, butane, motive fuel used in farm tractors exempt (subject to Coloured Gasoline Tax Act). Remission of 14¢ per gallon when used off public highways.

**II. Provincial Governments — Continued**  
**TABLE 10. British Columbia — Concluded**

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Fuel oil	Fuel Oil Tax Act	per gallon	$\frac{1}{2}\text{¢}$	Fuel oil includes any liquid fuel, other than gasoline, used for burning to create a flame for heating, cooking or raising steam.
Fire insurance	Fire Marshal Act	premium income	1%	Rate determined by the Lieutenant-Governor in Council.
Insurance	Insurance Premiums Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Tax Act	net income	10% on income derived from mining operations	Income up to \$25,000 and new mines for first three years of production are exempt.
Logging operations	Logging Tax Act	"	10% on income derived from logging operations if net income in excess of \$25,000	Tax credit of nine-fiftieth of tax is provided under the provincial Income Tax Act. Two-thirds may be deducted from federal income tax under the provision of the federal Income Tax Act.
Private passenger vehicle licence	Motor Vehicle Act	net weight	1,500 lbs. or less — \$10.80 1,501 " - 2,000 lbs. — 14.40 2,001 " - 3,000 " — 18.00 3,001 " - 4,000 " — 22.50 4,001 " - 5,000 " — 31.50 5,001 " - 6,000 " — 45.00 6,001 " - 7,000 " — 58.50	Expiry date Feb. 28. Reduced one-twelfth each month to minimum fee of \$2.00.
		registration fee	\$1.00	Non-commercial vehicles.
		operator	\$5.00	Licence good for 5 years.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 10% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	10%	
Succession duties	Succession Duty Act	Relationship: (1) Direct Line (2) Collateral Line (3) Strangers	On individual's share of net value of estate 3% to 36% 8% to 38% 13% to 40%	Exemptions: Direct line — outright collective exemption to surviving spouse and children (any age) \$60,000; additional exemptions for home property to \$35,000 and insurance to \$25,000; outright collective exemption to orphan children (any age) \$50,000; additional exemption for insurance \$25,000; other direct line aggregate value of property less than \$50,000. Collateral line — if aggregate value of property less than \$25,000. Strangers — if aggregate value of property less than \$10,000.

**TABLE 11. Yukon Territory**

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Alcoholic beverages	Liquor Ordinance	on each dozen bottles of beer on each bottle of wine on each flask of spirits on each bottle of spirits	10¢ 10¢ 10¢ 25¢	
Amusements	Amusement Tax Ordinance	price on admission	10%	
Fuel oils	Fuel Oil Tax Ordinance	per gallon	9¢	Fuel oil includes all liquid products obtained by distillation or condensation or absorption or any other process from petroleum, natural gas, casing head, natural gasoline, benzol, benzene, naphtha, coal, coal tar, oil shales, kerosene, gas oil and any combination of any such products. Exemptions—No tax is payable in respect of fuel oil that is used or to be used in stationary generators of electricity, to propel an aircraft, for heating for mining explorations and preliminary development of an ore body, in the traction of ore from a mine or in the processing or concentrating of such ore, placer mining as defined in the Yukon Placer Mining Act, for lubricating, laying or sprinkling on roads or streets or as cleaning solvents.
Private passenger vehicle licence	Motor Vehicles Ordinance	wheel base  operator	100" or less — \$12.00 101" to 120" — 15.00 121" and over — 20.00  2.00	Reduced rates apply later in the year.



## II. Provincial Governments - Concluded

TABLE 12. Northwest Territories

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel gasoline	Fuel Oil Tax Ordinance	per gallon	10¢	For aviation purposes - 1½¢
Motor fuel diesel	"	"	6¢	" "
Fuel oil	"	"	3¢	" "
Private passenger vehicle licence	Motor Vehicles Ordinance	flat rate operator or chauffeur	\$15.00 MacKenzie District \$5.00 elsewhere \$1.00	
Mining operations royalty tax	Canada Mining Regulations	value of output	For a fiscal year: (a) Value of output in excess of \$10,000 and up to \$1,000,000 ..... 3% (b) On the excess above \$1,000,000 up to \$5,000,000 ..... 5% (c) On the excess above \$5,000,000 to \$10,000,000 ..... 6% (d) On the excess above \$10,000,000 a proportional increase of one per cent for each additional \$5,000,000. Not to exceed 12%	In computing royalties there is an equitable allowance made for pre-production, mining, milling and operational costs.  No royalty required for 36 months subsequent to commencement of production.

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants				Basis of assessed valuations and percentages taxed	Other taxes
	Mill or percentage rates on assessed valuations taxed					
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city**1	20%	...	20%	Water tax — \$12, \$15 or \$18	Real property — Rental value Business — Rental value Water — Rental value	Sales tax — 2% on fuel oil sales. Amusement tax — 9% of admission price.
Cornbrook, city2	16 mills	...	1% to 4%	Water rate — \$2.54 plus 30¢ per \$1,000 of assessment Sewer rate — \$1.69 plus 30¢ per \$1,000 of assessment	Real property — Rental value Business — Percentage of assessed real property used for business	Sales tax — 1¢ per gal. on gasoline and oil sales. Poll tax — All non-property owners over 19 years employed in the city Male — \$20 per year Female — \$10 per year.
Prince Edward Island						
Charlottetown, city	20 mills	...	20 mills	Auto licences — \$50 per car	Real property — Real value Business — Various %'s of real value for different businesses	Education tax — \$30 per year on all males 21 to 60 and \$15 per year on all females 21 to 55 who are earning \$1,200 or over per year.
Nova Scotia*						
Halifax Metropolitan Area:						
Halifax, city	Property of a residential character 19.3 mills; property of a business character 45.8 mills	...	45.0 mills	Occupancy tax 18.5 mills	Real property — Real value Business — 50% of real value Occupancy — 25% of real value if occupancy is for any purpose other than residential or business	Poll tax — All male and female residents over 21 years who are not otherwise assessed and are employed for six months or more and are earning \$1,500 or more per year pay \$30 per year.
Dartmouth, city	37.6 mills	37.6 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — All non-property owners over 21 years having income in excess of \$1,500 in previous year pay \$30 per year.

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		

## Nova Scotia\* — Concluded

Sydney, city	42.0 mills	42.0 mills	42.0 mills	Occupancy tax 42.0 mills	Real property — Real value Personal property — Real value Business — Real value Occupancy — 15% of assessed value of real property	Poll tax — All male and female residents if unassessed earning \$1,000 or more per year pay as follows: Males — \$20 per year Females — \$15 per year If they are assessed the rates are \$6, \$12 or \$16 according to assessment.
Amherst, town	39.2 mills	39.2 mills	...	Occupancy tax 39.2 mills	Real property — 80% of real value Personal property — 80% of real value of stock and equipment Occupancy — 20% of assessed value of real estate occupied	Poll tax — All male and female residents 21 to 60 years of age pay as follows: Ratepayers — \$2 to \$18 per year Non-ratepayers — \$20 per year
Glace Bay, town	136 mills	136 mills	...	...	Real property — 25% of real value Personal property — Real value	Poll tax — All male and female residents pay as follows: Male: 18 to 20 years — \$10 per year 21 to 60 years — \$30 per year Female: 21 to 60 years and earning \$1,000 per year — \$12 per year
Truro, town	33 mills	33 mills	33 mills	Occupancy tax 33 mills	Real property — 80% of real value Personal property — 20% of real value and occupancy Business — Stock-in-trade	Poll tax — All residents 21 to 60 years pay as follows, if assessed and earning \$1 or more per year pay \$50 per year. Assessed — \$1,000 and under — \$40 per year — \$1,001 to \$2,000 — \$30 per year — over \$2,000 — \$20 per year

## New Brunswick\*

Saint John, city includes Lancaster, city and part of St. John County amalgamated January 1, 1967	Various rates from 22.092 mills to 24.741 mills according to services supplied	...	...	...	Real property — Real value Business — Real value	
Campbellton, city	22.1 mills	...	...	...	Real Property — Real value Business — Real value	
Edmundston, city	25.2 mills	...	...	...	Real property — Real value Business — Real value	
Fredericton, city	22.285 mills	...	...	...	Real property — Real value Business — Real value	
Moncton, city	21.79 mills	...	...	...	Real property — Real value Business — Real value	

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Amusement	Poll
	Real property	Business	Other			
Quebec						
Montreal Metropolitan Area:						
Montreal, city <sup>3</sup> (May 1, 1967 to April 30, 1968)	Catholic 26.2 mills Protestant and Jewish 36.2 mills neutral 47.2 mills 26.5 37.5	General rate 11.75% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches	Water tax — General rate 6.10% of annual rental value <sup>4</sup>	Real property — Real value Business — Rental value	10% of admission price	
Jacques-Cartier, city	Catholic 21.1 mills Protestant 21.1 mills	60 mills	Water rate — residential \$34 per year; also metered, Personal property tax 1½ %	Real property — Real value Business — Rental value Personal property — ¼ of 1% of rental value	5% of admission price	
Lachine, city	Catholic (Lachine) 35.25 mills Catholic (St. Sacrement) 30.7 mills (1966 rates) Protestant 24.45 mills neutral 34.45 mills	8½%	Water tax — residential rate 8% commercial rate 7% Personal property tax — same rates as for real property	Real property — Real value Business — Rental value Water — Rental value Personal property — Real value of machinery	10% of admission price plus a surtax of 25%	
LaSalle, city	Catholic 28.5 mills Protestant 22.5 mills neutral 32.5 mills	8½% also special taxes on different businesses	Water rate — \$4 per 1,000 cubic feet, \$32 per year rate minimum	Real property — Real value Business — Rental value Maximum special tax \$60 for businesses where a rental value is not established		
Montreal North, city	Catholic 30.5 mills Protestant 30.5 mills neutral 40.5 mills	5%	Water rate — 5%	Real property — Real value Business — Rental value Water — Rental value		
Outremont, city	Catholic St. Viateur parish 35.46 mills Ste. Madeleine parish 41.46 mills Protestant 31.46 mills neutral 41.46 mills	8½% manufacturers whole-salers and retailers	...	Real property — Real value Business — Assessed valuation of real property for manufacturers and wholesalers, rental value for retailers and others		
Pointe Claire, city	Catholic 26.4 mills Protestant 26.4 mills	8%	Water metered at 45¢ per 1,000 gallons	Real property — Real value Business — Rental value	10% of admission price	



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Amusement	Poll
	Real property	Business	Other			
Quebec — Continued						
Montreal Metropolitan Area — Concluded:						
St. Laurent, city	Catholic St. Laurent 27.9 mills Montreal 20.0 mills Protestant 20.0 mills Jewish 20.0 mills neutral 30.0	8%	Water metered — .45¢ per 1,000 gallons resi- dential rate .35¢ per 1,000 gallons commer- cial rate	Real property — Real value (re-assessed for 1967) Business — Rental value	10% of admission price	...
St. Michel, city	Catholic 20.5 mills Protestant 20.5 mills neutral 31.5 mills	5%	Water rate — residential 7.5% commer- cial 5.5% or metered at .45¢ per 1,000 gallons	Real property — Real value Business — Rental value Water — Rental value	...	...
Verdun, city	Catholic 35.0 mills Protestant 25.5 mills neutral 35.5 mills	11%	Water rate — 7%  “Metro” rate — 2%	Real property — 80% of real value Business — 80% of rental value Water — 80% of rental value “Metro” — 80% of rental value	...	...
Westmount, city	Catholic 30.5 mills Protestant 29.5 mills neutral 39.5 mills	10%	...	Real property — Real value Business — Rental value	10% of admission price	...
Mount Royal, town	Catholic 23.1 mills Protestant 24.1 mills neutral 34.1 mills	6%	Water metered — .45¢ per 1,000 gallons	Real property — Real value Business — Rental value	...	...
Quebec Metropolitan Area:						
Quebec, city (May 1, 1967 to April 30, 1968)	Catholic 28.7 mills Protestant 22.7 mills neutral 33.2 mills	18%	Water rate — 60¢ per \$100 also $\frac{3}{8}$ of 1% Garbage rate — \$15 per year	Real property — 80 to 90% of real value (re-assessed for 1967-68) Business — Rental value Water — Rental value	10% to 12% of admission price	...
Levis, city (May 1, 1966 to April 30, 1967)	17.3 mills	...	Water rate — \$25 per dwell- ing also a rate of 35¢ per 1,000 gallons.	Real property — Real value Business — Rental value Water — Rental value	...	...
Sillery, city	Catholic 26.6 mills Protestant 21.6 mills	19.0 mills	..	Real property — 60% of real value Business — 60% of real value	...	...
Chicoutimi, city	Catholic Protestant and neutral 24.0 mills	0.70%	Personal property tax 54.3 mills Water rate — \$25.60 per year Garbage \$12 per year	Real property — 40% of real value Business — Real value of stock-in- trade Personal property — 40% of real value of machinery and equip- ment	...	..

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Amusement	Poll
	Real property	Business	Other			
Quebec — Concluded						
Granby, city	Catholic 43.1 mills Protestant 42.7 mills neutral 42.7 mills	6%	Water rate — 6%	Real property — 60% of real value Business — Rental value Water — Rental value	..	All males 21 to 65 years pay \$5 per year
Montreal, city (May 1, 1967 to April 30, 1968)	Catholic 35.35 mills Protestant 27.00 mills	5%	Water rate — 26.5 mills plus a fixed charge of \$10.00 per house	Land — 80% of real value Buildings, etc. — 80% of real value Business — Rental value Water — 80% of real value	10% of admission price	...
Shawinigan, city	Catholic 19.3 mills Protestant and neutral 15.8 mills	3%	Water rate — \$24.00 per year and 8 1/4% per year of annual rental value	Real property — Real value Business — 60% of real value Water — 60% of real value	...	...
Montreal, city	64.6 mills	Licences also 1/3 of 1%	..	Real property — 40% of real value Business — Real value of stock-in-trade	10% of admission price	Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$50 per year
Shawinigan, city	Catholic 41.0 mills Protestant 33.0 mills	Licences	Water metered .90¢ per 1,000 gallons	Real property — 75% of real value	...	...
Shawinigan, city	Catholic 30.1 mills Protestant 22.5 mills neutral 30.06 mills	5%	Water rate 6¢ or 4 mills for single dwellings Sewer rates 4% annual rental value for each tenant	Real property — Real value Business — Rental value Water — Rental value	10% of admission price	...
Shawinigan, city	Catholic 30.6 mills Protestant 27.3 mills neutral 27.3 mills	6%	Water rate — \$24 plus 3 mills on real value	Real property — Real value Business — Real value of stock-in-trade	10% of admission price	...
Shawinigan, city	Catholic 53.00 mills Protestant 52.80 mills neutral two rates 53.00 and 52.80 mills	4%	Water rate — 7% to 12%	Real property — Real value Business — Rental value Water — Rental value	...	...
Shawinigan, city	Catholic 27.5 mills Protestant 23.8 mills	Fixed rate — \$20 to \$200.	Water rate — \$38 per year	Real property — Real value Business — Real value	10% of admission price	...
Shawinigan, city	Catholic 32.7 mills Protestant 33.7 mills neutral 33.7 mills	7%	Rental tax — 5% Water metered	Real property — Real value Business — Real value	10% of admission price	\$5 on single males not otherwise assessed also \$20 per year for professionals

## III. Selected Municipal Governments – Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed – real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario*				
Toronto Metropolitan Area:				
Toronto, city	Public school 88.60 mills Separate school 88.145 mills	Public school 99.42 mills Separate school 98.915 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
Etobicoke, Borough	Public school 80.27 mills Separate school 80.24 mills	Public school 90.87 mills Separate school 90.84 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
Scarborough, Borough	Public school 86.29 mills Separate school 85.56 mills	Public school 96.94 mills Separate school 96.13 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
York, Borough	Public school 74.14 mills Separate school 74.15 mills	Public school 81.75 mills Separate school 81.76 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
York East, Borough: East York	Public school 78.50 mills Separate school 78.59 mills	Public school 88.20 mills Separate school 88.29 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
Leaside	Public school 70.62 mills Separate school 71.71 mills	Public school 86.82 mills Separate school 86.91 mills		
York North, Borough	Public school 80.59 mills Separate school 79.03 mills	Public school 92.09 mills Separate school 90.37 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 76.23 mills Separate school 76.23 mills	Public school 84.80 mills Separate school 84.80 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
Burlington, town	Public school 75.5 mills Separate school 75.5 mills	Public school 82.8 mills Separate school 82.8 mills (Rates for farm and rural Commercial property are 8.9 mills less)	Real property – Real value Business – Various %'s of real value for different businesses	...
London Metropolitan Area:				
London, city	Public school 82.0 mills Separate school 82.0 mills	Public school 90.2 mills Separate school 90.2 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
Westminster, twp.	Public school 62.8 mills Separate school 64.2 mills	Public school 70.1 mills Separate school 71.6 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
Ottawa Metropolitan Area:				
Ottawa, city	Public school 66.24 mills Separate school 68.09 mills	Public school 74.06 mills Separate school 76.11 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
Eastview, city	Public school 71.77 mills Separate school 75.08 mills	Public school 79.97 mills Separate school 83.63 mills	Real property – Real value Business – Various %'s of real value for different businesses	...
Windsor, city**	Public school 45.59 mills Separate school 45.59 mills	Public school 50.47 mills Separate school 50.47 mills	Real property – Real value Business – Various %'s of real value for different businesses	...



## III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Continued				
urrie, city	Public school 101.53 mills Separate school 101.53 mills	Public school 113.12 mills Separate school 113.12 mills (Rates for farm property are 6 mills less)	Real property — Real value Business — Various %'s of real value for different businesses	...
elleville, city	Public school 36.0 mills Separate school 36.0 mills	Public school 40.2 mills Separate school 40.2 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
antford, city	Public school 74.4 mills Separate school 74.4 mills	Public school 80.5 mills Separate school 80.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
ockville, city	Public school 98 mills Separate school 98 mills	Public school 111 mills Separate school 111 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
atham, city	Public school 83 mills Separate school 83 mills	Public school 93 mills Separate school 93 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
ornwall, city	Public school 91.19 mills Separate school 87.16 mills	Public school 102.64 mills Separate school 98.16 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
rt William, city	Public school 100.25 mills Separate school 100.25 mills	Public school 111 mills Separate school 111 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
lt, city	Public school 88.4 mills Separate school 88.4 mills	Public school 98.1 mills Separate school 98.1 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
elph, city	Public school 131 mills Separate school 131 mills	Public school 145 mills Separate school 145 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
ngston, city	Public school 98.1 mills Separate school 98.1 mills	Public school 108.6 mills Separate school 108.6 mills (business rates are 2.4 mills less)	Real property — Real value Business — Various %'s of real value for different businesses	...
techener, city**	Public school 69.9 mills Separate school 69.9 mills	Public school 76.59 mills Separate school 76.59 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
agara Falls, city	Public school 74.5 mills Separate school 74.5 mills	Public school 83.25 mills Separate school 83.25 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
rth Bay, city	Public school 79.45 mills Separate school 84.34 mills	Public school 89.33 mills Separate school 94.73 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
hawa, city	Public school 51.37 mills Separate school 51.37 mills	Public school 56.12 mills Separate school 56.12 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		

Ontario* — Concluded				
Owen Sound, city	Public school 36 mills Separate school 36 mills	Public school 40 mills Separate school 40 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 87.23 mills Separate school 87.49 mills	Public school 96.96 mills Separate school 97.25 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Port Arthur, city	Public school 85.5 mills Separate school 88.0 mills	Public school 94.75 mills Separate school 97.75 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
St. Thomas, city	Public school 83.27 mills Separate school 83.27 mills	Public school 92.57 mills Separate school 92.57 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Sarnia, city	Public school 43.4 mills Separate school 43.4 mills	Public school 48.1 mills Separate school 48.1 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males over 21 years not otherwise assessed pay \$10 per year
Sault Ste. Marie, city	Public school 47.18 mills Separate school 46.65 mills (Rates for farm property are 2.97 mills less)	Public school 52.04 mills Separate school 51.43 mills (Rates for commercial property are 2.97 mills less)	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Stratford, city	Public school 115.5 mills Separate school 115.5 mills	Public school 126.36 mills Separate school 126.36 mills (business rates are 4 mills less)	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All unmarried males and married males, not supporting their wives and families due to being separated or otherwise assessed pay \$10 per year
Sudbury, city**	Public school 86.37 mills Separate school 88.82 mills	Public school 96.32 mills Separate school 96.82 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males between 21 and 65 not otherwise assessed pay \$ per year
Welland, city	Public school 79.2 mills Separate school 79.2 mills	Public school 89.6 mills Separate school 89.6 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Woodstock, city	Public school 84.1 mills Separate school 84.1 mills	Public school 94.2 mills Separate school 94.2 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 85 mills Separate school 85 mills	Public school 96 mills Separate school 96 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business		
Manitoba*					
Winnipeg Metropolitan Area:					
Winnipeg, city			6% to 20%	Land — Real value	Electricity and gas sales tax-5% of commercial and 2½% of domestic bills
Residential	52.159 mills	...		Buildings, etc. — 66⅔% of real value	
Other	76.159 mills	76.159 mills		Personal property — Real value	
				Business — Rental value	
East Kildonan, city			7% to 15%	Land — Real value	...
Residential	50.00 mills			Buildings, etc. — 66⅔% of real value	
Other	73.95 mills	73.95 mills		Personal property — Real value	
				Business — Rental value	
St. Boniface, city			6% to 17%	Land — Real value	...
St. Boniface school division,				Buildings, etc. — 66⅔% of real value	
Residential	47.81 mills			Personal property — Real value	
Commercial	71.10 mills	71.10 mills		Business — Rental value	
Norwood school division,				Land — Real value	...
Residential	44.37 mills	...		Buildings, etc. — 66⅔% of real value	
Commercial	67.66 mills	67.66 mills		Personal property — Real value	
				Business — Rental value	
St. James, city			4% to 10%	Land — Real value	Water and sewer frontage charge of 10¢ and 5¢ per front foot respectively
(Includes Brooklands town amalgamated January 1, 1967)				Buildings, etc. — Real value	
Residential	36.25 mills	...		Personal property — Real value	
Other	58.55 mills	58.55 mills		Business — Rental value	
St. Vital, city			8% to 15%	Land — Real value	...
Residential	51.7 mills	...		Buildings, etc. — Real value	
Commercial	75.7 mills	75.7 mills		Personal property — Real value	
				Business — Rental value	
Transcona, city			7% to 15%	Land — Real value	...
Residential	43.19 mills			Buildings, etc. — 50% to 65% of real value	
Commercial	66.78 mills	66.78 mills		Personal property — 40% of real value	
				Business — Rental value. In some instances a \$10 annual licence fee is levied in lieu of the business tax.	
West Kildonan, city			Various rates maximum 17%	Land — Real value	...
Residential	47.50 mills	...		Buildings, etc. — 66⅔% of real value	
Commercial	72.72 mills	72.72 mills		Personal property — Real value	
				Business — Rental value	
Fort Garry,*			5% to 15%	Land — Real value	...
suburban municipality				Buildings, etc. — 66⅔% of real value	
Fort Garry school division				Personal property — Real value	
Residential	46.50 mills	...		Business — Rental value	
Commercial	68.78 mills	68.78 mills			
Assiniboine school division					
Residential	42.99 mills	...			
Commercial	65.27 mills	65.27 mills			
Seine River school division					
Residential	47.23 mills	...			
Commercial	69.51 mills	69.51 mills			
Brandon, city			9½%	Land — 60% of real value	...
Residential	60.00 mills	...		Buildings, etc. — 40% of real value	
Commercial	83.66 mills	83.66 mills		Personal property — 40% of real value	
				Business — 75% of real value	
Elm Flon, town			10%	Land — Real value	...
Residential	43.6 mills	...		Buildings, etc. — 66⅔% of real value	
Commercial	64.2 mills	...		Business — Real value	

## Saskatchewan\*

Municipality	Real property	Business	Basis of assessed valuations and percentages taxed	Other taxes
Moose Jaw, city	Public school 99.2 mills Separate school 99.2 mills	99.2 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 5% of admission price
North Battleford, city	Public school 76 mills Separate school 76 mills	76 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 5% of admission price
Prince Albert, city	Public school 85.3 mills Separate school 85.3 mills	Licences	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 5% of admission price Sewer service charge, — 50¢ per month for each service connection
Regina, city**	Public school 97.5 mills Separate school 97.5 mills	97.5 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 6% up to \$1 10% over \$1



## III. Selected Municipal Governments – Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan* — Concluded				
Saskatoon, city**	Public school 66.82 mills Separate school 66.82 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	Amusement tax — Graduated rates on admission price
Swift Current, city	Public school 69 mills Separate school 69 mills	69 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Yorkton, city	Public school 98 mills Separate school 98 mills	..	Land — Real value Buildings, etc. — 60% of real value	...
Alberta*				
Calgary, city**	Public school 53.0 mills Separate school 53.0 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton, city**	Public school 52.37 mills Separate school 52.37 mills	6% to 20%	Land — Real value Buildings, etc. — 50% and 60% of real value Business — Rental value	...
Grande Prairie, city	Public school 71 mills Separate school 71 mills	5% to 7%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Lethbridge, city	Public school 57 mills Separate school 57 mills	7½%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 47 mills Separate school 47 mills	7%	Land — Real value Buildings, etc. — Real value Business — Rental value	...
Red Deer, city	Public school 55.5 mills Separate school 54.621 mills	3% Industrial 8% Other	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
British Columbia*				
Vancouver Metropolitan Area: Vancouver, city	69.05 mills	7%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
New Westminster, city	61.11 mills	9%	Land — Real value (re-assessed for 1967) Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — 60% of rental value	...
North Vancouver, city	71 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	Sewer frontage charge of per front foot with minimum of 50 feet.
Burnaby, district	62.15	6½% rental value or 1% personal property	Land — Real value Buildings, etc. — 75% of real value Business — Rental value of properties used for business or taxable assessed value of personal property whichever is the greater	...
Coquitlam, district	58.39 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	73.06 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	64.3 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Surrey, district	65.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
West Vancouver, district	61.6 mills	...	Land — Real value Buildings, etc. — 75% of real value	...

## III. Selected Municipal Governments — Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia* — Concluded				
Victoria Metropolitan Area:				
Victoria, city	67.3 mills	6¼%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Esquimalt, district	56.7 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Oak Bay, district	57.71 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Saanich, district	School district No. 61 56.5 mills School district No. 63 58.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Lawson Creek, city	61.67 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Langlois, city	66 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Kelowna, city	60.6 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Langford, city	104.8 mills	...	Land — Real value Buildings, etc. — 30% of real value for municipal purposes — 75% of real value for school purposes	...
Port Moody, city	44.02 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	Sewer tax, Area No. 1 — 1.66 mills Area No. 2 — 3.32 mills Area No. 3 — 6.55 mills
Prince George, city	83 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Prince Rupert, city	60 mills	6%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Trail, city	87.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Armstrong, city	70.2 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Yukon Territory				
Lawson, city (1966 rates)	55 mills	Licences	Land — Real value Buildings, etc. — 65% of real value	...
Whitehorse, city	44.226 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — Real value for school purposes	...
Northwest Territories				
St. John's River, town	Public school 49 mills Separate school 50 mills	19 mills	Land — Real value Buildings, etc. — 66¼% of real value Business — 66¼% of real value	Poll tax — All residents over 21 years employed within the town who are not rate payers pay \$10 per year.
Yellowknife, town	Public school 67 mills Separate school 67 mills	Public school 33.5 mills Separate school 33.5 mills	Land — Real value Buildings, etc. — 66¼% of real value Business — 66¼% of real value	Poll tax — All residents over 21 years and employed, who are not rate payers pay \$15 per year.

\* St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

\* Cornerbrook has a tax of \$1.00 per telephone subscriber.

\* Montreal has a telephone tax of 25¢ for each line plus an additional 10¢ for each extension line.

\* There are a few special rates and if water is metered the minimum charge is the general rate.

\* There are local improvement taxes levied, in certain special districts, varying from .93 mills to 4.26 mills.

\* Water charges, additional to tax rates, are billed to consumer.

\*\* Metropolitan municipality. See introduction.





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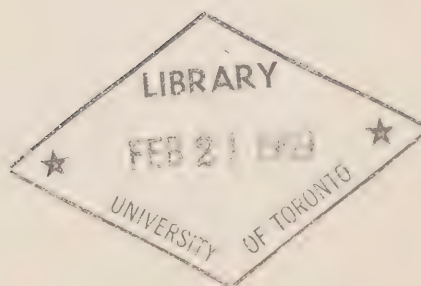


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## PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL AND  
SELECTED MUNICIPAL GOVERNMENTS

1968



DOMINION BUREAU OF STATISTICS



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Governments Division

PRINCIPAL TAXES AND RATES

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## INTRODUCTION

This publication is the seventeenth in the annual series "Principal Taxes and Rates". The purpose of the report is to present concise data on the more important revenue-producing taxes imposed in Canada.

The format of this edition has been changed from that in previous issues with the view to facilitating comparisons of like taxes in different jurisdictions.

Part I deals with taxes on the income of persons and corporations, estates and inheritances imposed by federal and provincial governments.

Excise taxes, excise and customs duties, and, general and retail sales taxes are summarized in Part II.

Part III presents a commentary and a table on other important sources of revenue of provincial and territorial governments.

Part IV consists of a review of provincial and municipal property and business taxes and a table on the relevant rates.

All quoted taxes and rates are those that were announced prior to July 31, 1968.



## GENERAL COMMENTARY

Canada is a federal state with a central government and ten provincial governments. In 1867 the principal colonies of the British Crown in North America joined together to form the nucleus of a new nation, and the British North America Act of that year became its written constitution. This statute created a central government with certain powers while continuing the existence of political subdivisions called provinces with powers of their own.

Under the British North America Act the Parliament of Canada has the right to raise "money by any mode or system of taxation" while the provincial legislatures are restricted to "direct taxation within the province in order to the raising of a revenue for provincial purposes". Thus the provinces have a right to share only in the field of direct taxation while the federal government is not restricted in any way in matters of taxation. The British North America Act also empowered the provincial legislatures to make laws regarding "municipal institutions in the province". This means that municipalities derive their incorporation with its associated powers, fiscal and otherwise, from the provincial government concerned. Thus, municipalities are also limited to direct taxation.

A direct tax is generally recognized as one "which is demanded from the very person who it is intended or desired should pay it". This concept has limited the provincial governments to the imposition of income tax, retail sales tax, succession duties and an assortment of other direct levies. In turn, municipalities, acting under the guidance of provincial legislation, tax real estate, water consumption and places of business. The federal government levies direct taxes on income, on gifts, and on the estates of deceased persons and indirect taxes such as excise taxes, excise and customs duties, and a sales tax.

The increasing use by both the federal and the provincial governments of their rights in the field of direct taxation in the 1930's resulted in duplication of administration and in some severe tax levies. Starting in 1941, a series of federal-provincial tax agreements were concluded to promote the orderly imposition of direct taxes. The duration of each agreement was normally five years. Under the earlier agreements, the participating provinces undertook, in return for compensation, not to impose, or permit their municipalities to use, certain of the direct taxes. Under the present arrangements the federal income tax otherwise payable in all provinces and the estate tax otherwise payable in three provinces are abated by certain percentages to facilitate provincial levies.

The current arrangements became operative on April 1st, 1962 and were originally scheduled to terminate on March 31st, 1967; they have, however,

been extended to March 31st, 1969. They amount to a partial federal withdrawal from the field of direct taxation and a re-entry of all provinces into the vacated area. The federal personal income tax otherwise payable on income earned in a province and on income received by residents of all provinces (except Quebec) is reduced by:

- 16 p.c. for the 1962 taxation year
- 17 p.c. for the 1963 taxation year
- 18 p.c. for the 1964 taxation year
- 21 p.c. for the 1965 taxation year
- 24 p.c. for the 1966 taxation year
- 28 p.c. for the 1967 and 1968 taxation years.

The tax abatements in respect of income earned in Quebec or received by a resident of Quebec are 44 p.c. for the 1965 taxation year, 47 p.c. for the 1966 taxation year and 50 p.c. for the 1967 and 1968 taxation years. The additional tax abatement in the case of Quebec is to allow that province to collect revenue to pay for certain programs that are paid for in whole or in part by the federal government in other provinces.

The federal government also reduces its rate of corporation income tax on the taxable income of corporations earned in the provinces. The reduction was 9 p.c. of taxable income earned in any province except Quebec and 10 p.c. of taxable income earned in Quebec for the years 1962 to 1966 inclusive. The additional 1 p.c. reduction in respect of taxable income earned in the province of Quebec for these years was to compensate for the additional tax levied by the province during this period on corporation income to provide grants to universities. These provincial grants replaced federal grants which in other provinces were paid to the universities by the federal government through the Canadian Universities Foundation. For 1967 and 1968, with the termination of direct federal financial assistance to universities, the abatement of the federal rate of corporation income tax is 10 p.c. of taxable income in all provinces.

The federal government also abates the federal estate tax otherwise payable by 75 p.c. in respect of property situated in a province which levies its own death tax.<sup>1</sup> Only Ontario, Quebec and British Columbia presently levy death taxes in the form of succession duties.

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<sup>1</sup> The original agreement was for a 50 p.c. abatement. However, at the conclusion of a federal provincial conference in late 1963, it was increased to 75 p.c. in respect of deaths occurring after March 31, 1964. Currently only the estates of domiciliaries of British Columbia qualify for the full 75 p.c. abatement. Quebec and Ontario estates are temporarily eligible for only 50 p.c. because these two provinces have elected for the time being to take a payment from the federal government on account of the additional 25 p.c. abatement rather than to increase their succession duty rates.



These reductions in federal income tax and estate tax do not apply to the Yukon or the Northwest Territories or to income earned outside Canada. The Yukon and Northwest Territories do not impose income or inheritance taxes.

The provincial tax rates are not restricted to the extent of the federal withdrawal. The constitutional position of the provinces permits them unlimited use of direct taxes for the raising of revenue for provincial purposes. In five provinces (Prince Edward Island, Nova Scotia, New Brunswick,

Alberta and British Columbia) the provincial rates of income tax are equal to the federal abatement and in the other five provinces the federal abatement is exceeded.

As part of the 1962-69 fiscal arrangements the federal government has entered into tax collection agreements under which it collects the provincial personal income taxes for all provinces except Quebec, and the provincial corporation income taxes for all provinces except Ontario and Quebec.

INCOME, GIFT AND ESTATE TAXES AND SUCCESSION DUTIES





## INCOME TAX - FEDERAL

Under the Income Tax Act of Canada, an income tax is levied on the taxable income of individuals and corporations resident in Canada and on the taxable income of non-residents employed or carrying on business in Canada at any time in the year. A withholding tax at the rate of 15 p.c. is levied on dividends, interest (other than interest on bonds of, or guaranteed by a Canadian government and issued after April 15, 1966, interest on certain bonds issued before December 20, 1960 and interest paid to certain exempt lenders) and similar payments from Canada to non-residents. This tax becomes 10 p.c. on dividends paid by companies that have a "degree of Canadian ownership". The Income Tax Act also imposes a tax on the taxable value of gifts made in the year. Canada has entered into income tax conventions with certain countries in order to avoid having the same income taxed by both Canada and the other country concerned. In addition to the income tax, an old age security tax is levied on the taxable income of individuals and corporations.

Changes in income taxes and other taxes were proposed on November 30, 1967 when the Minister of Finance of the Government of Canada presented a supplementary 1967-68 budget. These proposals were not approved by the House of Commons and on March 6, new proposals were submitted and passed on March 21. These tax changes included a 3 p.c. surtax on "basic" personal income taxes in excess of \$200 for the 1968 and 1969 taxation years, a 3 p.c. surtax on corporation income tax for the 1968 and 1969 taxation years, and, a two-month speed-up of corporation income tax that requires corporations to start making their monthly payment of tax for a taxation year in the third month rather than in the fifth month of the taxation year. (For the transitional period, i.e. for their taxation year starting within the period December 1, 1967 to November 30, 1968, corporations are required to

make five bi-monthly remittances each amounting to one fifth of their tax liability for the year and thus to liquidate such liability within a ten-month period.)

For individuals the surtax is calculated on "basic" personal income tax in excess of \$200, and, for corporations, it is calculated on federal corporation income tax otherwise payable exclusive of the old age security tax and before deducting the provincial abatement referred to below.

Under the terms of the 1962-69 federal-provincial fiscal arrangements, the Federal Government for 1968 reduces its "basic" personal income tax for individuals who reside or earn income in a province other than Quebec by 28 p.c. This reduction is 50 p.c. for individuals who reside or earn income in Quebec. The higher federal abatement for individuals in Quebec is to permit that Province to levy its own taxes (without additional burden upon the taxpayer) to raise revenues necessary to pay for the full cost of certain programs which are paid for in part by the Federal Government in other provinces.

The Federal Government allows a deduction from its tax of an amount equal to 20 p.c. of "basic" personal income tax with a maximum of \$20. This reduction reduces the federal share of "basic" personal income tax by nearly 3 percentage points.

For 1968, the Federal Government reduced its corporation income tax otherwise payable by 10 p.c. of taxable income earned in a province. This abatement provides room for the provinces to impose their own taxes on corporations. All provinces take advantage of this abatement and in five provinces, the provincial levies exceed the federal abatement.

## NOTE

For the definition of "basic tax" see Table 1 footnote 2 on page 13.

TABLE 1. Income, Gift and Estate Taxes levied by the Government of Canada

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.		
Income tax	Income Tax Act (Part I) and Old Age Security Act	Taxable income of individuals	Personal income tax schedule (including 4% Old Age Security Tax — maximum \$240): <sup>1</sup> 15% on first \$1,000 of taxable income \$ 150 on \$ 1,000 plus 18% on next \$ 1,000 330 “ 2,000 “ 21% “ “ 1,000 540 “ 3,000 “ 23% “ “ 1,000 770 “ 4,000 “ 26% “ “ 2,000 1,290 “ 6,000 “ 26% “ “ 2,000 1,810 “ 8,000 “ 30% “ “ 2,000 2,410 “ 10,000 “ 35% “ “ 2,000 3,110 “ 12,000 “ 40% “ “ 3,000 4,310 “ 15,000 “ 45% “ “ 10,000 8,810 “ 25,000 “ 50% “ “ 15,000 16,310 “ 40,000 “ 55% “ “ 20,000 27,310 “ 60,000 “ 60% “ “ 30,000 45,310 “ 90,000 “ 65% “ “ 35,000 68,060 “ 125,000 “ 70% “ “ 100,000 138,060 “ 225,000 “ 75% “ “ 175,000 269,310 “ 400,000 “ 80% on excess.	Main exemptions and deductions from total income to arrive at “taxable income” are: For single status ..... \$1,000 For married status ..... 2,000 For each dependent child including nephew or niece under 16 years of age ..... 300 For each other dependent (as defined by law and including dependent children, and wholly dependent brothers or sisters over 21 years of age if they are attending university, and, uncles or aunts) ..... 500 Taxpayer aged 65 to 70 years of age who are not in receipt of old age security pensions, an additional ..... 500 Taxpayer aged 70 years of age or over, an additional ..... 500 Charitable donations—up to 10% of income Medical expenses in excess of 3% of income. Union or professional association membership dues. In lieu of claiming deductions for charitable donations and medical expenses, an individual may claim a standard deduction of \$100 without receipts. Individuals are allowed a credit against personal income tax up to 20% of dividend received from Canadian tax-paying corporations. The “basic” personal income tax liability of an individual who is a resident of a province other than Quebec is abated by 28%; that of an individual resident in Quebec is abated by 50%. In addition, a further “tax cut” of 20% of basic tax <sup>2</sup> (maximum \$20) is provided as a tax reduction by the federal government to all taxpayers.		
			Income Tax Act (Part I)	“Basic” <sup>2</sup> personal income tax in excess of \$200  Investment income from sources outside Canada	3% (applicable only in respect of 1968 and 1969 income)  An additional tax of 4%	Deductions from total investment income of \$2,400 or the total of personal exemption whichever is greater plus allowable charitable donations and medical expense Excludes rental income from real property
			Income Tax Act (Parts I and II) and Old Age Security Act	Taxable income of corporations resident in Canada or doing business in Canada	(a) 21% (including Old Age Security Tax of 3%) of the amount taxable, if the amount taxable does not exceed \$35,000 and (b) \$7,350 plus 50% of the amount by which the amount taxable exceeds \$35,000	Corporations are allowed a tax credit equal to 10% of their taxable earnings in any province. <sup>3</sup>
			Income Tax Act	Corporation income tax exclusive of old age security tax but before federal abatement <sup>1</sup>	3% (applicable only in respect of 1968 and 1969 income)	
			Withholding tax	Income Tax Act (Part III)	On certain payments and credits to non-residents <sup>4</sup>	10% on dividends paid to non-residents by corporations “having a degree of Canadian ownership” (25% of voting equity stock) and on rentals of motion picture films and TV tapes; 15% on interest, dividends, management fees, rents, royalties, alimony, patronage dividends and in all other instances
Profits of non-resident corporations carrying on business in Canada	15%	Deductions from taxable income earned in Canada: Federal and provincial income taxes. A allowance in respect of net increases in capital investment in property in Canada.				
Gift tax	Income Tax Act (Part IV)	Aggregate taxable value of “gifts made by an individual resident in Canada, or by a personal corporation”	Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000	A gift of \$1,000 or less to any one person and a gift to a charitable organization of Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transfer between husband and wife, or, from parent to child.		

See footnotes at end of table.



TABLE 1. Income, Gift and Estate Taxes levied by the Government of Canada — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estate tax	Estate Tax Act (Part I)	Aggregate taxable value of estate of a person dying domiciled in Canada	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$ 500 on \$ 5,000 plus 12% on next \$ 5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 6,200 " 40,000 " 20% " " 20,000 10,200 " 60,000 " 22% " " 40,000 19,000 " 100,000 " 24% " " 50,000 31,000 " 150,000 " 26% " " 50,000 44,000 " 200,000 " 28% " " 75,000 65,000 " 275,000 " 30% " " 75,000 87,500 " 350,000 " 32% " " 100,000 119,500 " 450,000 " 34% " " 100,000 153,500 " 550,000 " 36% " " 100,000 189,500 " 650,000 " 38% " " 100,000 227,500 " 750,000 " 40% " " 100,000 267,500 " 850,000 " 42% " " 100,000 309,500 " 950,000 " 44% " " 150,000 375,500 " 1,100,000 " 46% " " 200,000 467,500 " 1,300,000 " 48% " " 250,000 587,500 " 1,550,000 " 50% " " 250,000 712,500 " 1,800,000 " 52% " " 200,000 816,500 " 2,000,000 " 54% " " remainder	Estates whose aggregate net value do not exceed \$50,000 are not taxable. Main exemptions and deductions: Bona fide debts, reasonable funeral expenses and probate fees. Gifts to approved charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death: Deductions in respect of: (a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child — \$60,000; (b) a deceased person other than one described in (a) — \$40,000; (c) each dependent child of a deceased person described in (a) — \$10,000; (d) each orphaned dependent child of a deceased person — \$15,000. A tax abatement of part of the federal estate tax otherwise payable in respect of property situated in a province which levies its own succession duties. See Commentary.
	Estate Tax Act (Part II)	Aggregate value of property situated in Canada of a person dying domiciled outside of Canada	15%	Main exemptions and deductions: Debts specifically chargeable to the property. A tax abatement of part of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid. The rate of 15% is reduced to 10% on dividends paid by companies that have a degree of Canadian ownership. Estates are not taxable where the aggregate value of the Canadian property does not exceed \$5,000. <sup>1</sup>

<sup>1</sup> See commentary on page 7 for further information.<sup>2</sup> "Basic tax" is personal income tax at full graduated rates after deduction of the dividend tax credit but before abatement for provincial income tax and including the old age security tax.<sup>3</sup> See commentary on page 11, re Federal-Provincial Fiscal Arrangements.<sup>4</sup> See commentary on page 11, re income tax conventions with certain countries.<sup>5</sup> Under the terms of the Canada-United States Estate Tax Convention, the amount is \$15,000, retroactive to January 1, 1959.

## Income Tax — Provincial

All provinces levy a tax on the income of individuals who reside or earn income within their boundaries. With the exception of Quebec, all provinces compute these taxes as a percentage of federal "basic tax". The "basic tax" is federal income tax excluding old age security tax otherwise payable at full federal rates<sup>1</sup> before the abatement under the federal-provincial arrangements and before allowance for any federal tax reduction. The taxes of these nine provinces are collected by the federal government. In the province of Quebec, provincial income tax is levied at graduated rates that progress from 5.5 p.c. on the first \$1,000 of taxable income to a maximum of 40.0 p.c. on the excess over \$400,000. Current Quebec legislation provides for a temporary surtax of 6 p.c. effective in 1968 and 1969. The determination of taxable income for Quebec tax purposes is based on exemptions and deductions which, with the exception of deductions for dependent children eligible for family allowances,<sup>2</sup> are similar to those used for federal tax purposes. Quebec

taxpayers who, if single, have a net income which does not exceed \$2,000 or who, if married, have a net income which does not exceed \$4,000, are completely relieved of provincial tax. The province of Quebec collects its own tax.

The percentages that provincial income tax liability is of federal "basic tax" for 1968 are: Newfoundland, Prince Edward Island, Nova Scotia, New Brunswick, Ontario, Alberta and British Columbia — each 28 p.c.; Quebec approximately 53 p.c., and Manitoba and Saskatchewan each 33 p.c.

All provinces levy a tax on corporation profits derived from activities carried on within their jurisdictions. In all provinces except Ontario and Quebec, the provincial corporation tax is imposed and determined on the same basis as is the relevant federal income tax. In Ontario and Quebec the determination of taxable profits for purposes of provincial tax follows closely, but not precisely, the federal rules.

The rate of tax in Prince Edward Island, Nova Scotia, New Brunswick, Alberta and British Columbia is 10 p.c. of corporate taxable income. The rate that applies in Manitoba and Saskatchewan is 11 p.c. and in Newfoundland, Quebec and Ontario, the rate is 12 p.c.

All provinces except Quebec and Ontario have signed agreements with the federal government for the collection of provincial corporate income taxes by the federal government.

<sup>1</sup> Exclusive of the temporary federal surtax for 1968 and 1969 (3 p.c. on "basic tax" in excess of \$200).<sup>2</sup> The province of Quebec has a family allowance program which supplements the federal program. The Quebec program provides for allowances which increase from \$30 per annum for a first child to a maximum of \$70 per annum for a sixth and for each additional child. The Quebec program is in lieu of exemptions for provincial income tax purposes for children eligible for family allowances.



TABLE 2. Income Tax and Succession Duties levied by Provinces

No.	Category	Newfoundland	Quebec
<b>Income tax – Individuals:</b>			
1	Statutory authority .....	Income Tax Act	Provincial Income Tax Act
2	Basis .....	Taxable income of individuals.	Taxable income of individuals.
3	Rate .....	28% of federal "basic tax" levied under the Income Tax Act (Canada).	5.5% on first \$1,000 of taxable income \$ 55 on \$ 1,000 plus 7.0% on next \$ 1,000 125 " 2,000 " 8.5% " " 1,000 210 " 3,000 " 9.5% " " 1,000 305 " 4,000 " 11.0% " " 2,000 525 " 6,000 " 13 % " " 2,000 785 " 8,000 " 15 % " " 2,000 1,085 " 10,000 " 17.5% " " 2,000 1,435 " 12,000 " 20 % " " 3,000 2,035 " 15,000 " 22.5% " " 10,000 4,285 " 25,000 " 25 % " " 15,000 8,035 " 40,000 " 27.5% " " 20,000 13,535 " 60,000 " 30. % " " 30,000 22,535 " 90,000 " 32.5% " " 35,000 33,910 " 125,000 " 35 % " " 100,000 68,910 " 225,000 " 37.5% " " 175,000 134,535 " 400,000 " 40 % on remainder and a surtax of 6% on the provincial tax payable for the tax years 1968 and 1969.  2% on investment income originating outside of Canada in excess of the greater of \$2,400 OR the total of personal exemptions.
4	Comments .....	This rate is equal to that of the federal government abatement of income tax imposed on individuals under the Income Tax Act (Canada).	Exemptions of tax are granted to every taxpayer whose net income does not exceed \$4,000 if claiming married status (or equivalent) and \$2,000 in other cases.
<b>Income tax – Corporations:</b>			
5	Statutory authority .....	Income Tax Act	Corporation Tax Act
6	Basis .....	Taxable income of corporations	12% – taxable income
7	Rate .....	12% of the income tax imposed under the Income Tax Act (Canada).	1/5 of 1% – paid-up capital \$25 to \$50 – place of business
8	Comments .....	The rate increased to 12% from 11% effective April 1, 1968.	Other rates and/or bases of taxation apply to certain classes of corporations, i.e. insurance, loan, navigation, telegraph, telephone, railway, natural gas, electricity, gasoline, liquor, brewery, and various public utility companies.
<b>Succession duties:</b>			
9	Statutory authority .....	...	Succession Duties Act
10	Basis .....	...	Relationship: (1) Direct line (2) Collateral line (3) Strangers
11	Rates .....	...	On estate: 1.8% to 15% on direct line 4% " 20% on collateral line 10% " 30% on strangers  On individual's share in estate: 1% to 10% on direct line 1% " 10% on collateral line 2% " 5% on strangers
12	Exemptions .....	...	Direct line – basic exemption of \$20,000 where aggregate value of estate does not exceed \$75,000. Each child in the first degree, under 25 years of age, \$1,500.  Collateral line – aggregate value of estate not exceeding \$1,000.

TABLE 2. Income Tax and Succession Duties levied by Provinces

Ontario	Manitoba and Saskatchewan	Prince Edward Island, Nova Scotia, New Brunswick, Alberta	British Columbia	
Income Tax Act	Income Tax Act	Income Tax Act	Income Tax Act	1
Taxable income of individuals.	Taxable income of individuals.	Taxable income of individuals.	Taxable income of individuals.	2
28% of federal "basic tax" levied under the Income Tax Act (Canada).	33% of federal "basic tax" levied under the Income Tax Act (Canada).	28% of federal "basic tax" levied under the Income Tax Act (Canada).	28% of federal "basic tax" levied under the Income Tax Act (Canada).	3
Corporations Tax Act	Income Tax Act	Income Tax Act	Income Tax Act	5
12% — taxable income	Taxable income of corporations	Taxable income of corporations	Taxable income of corporations	6
1/20 of 1%* — paid-up capital	11% of corporation income tax imposed under the Income Tax Act (Canada).	10% of corporation income tax imposed under the Income Tax Act (Canada).	10% of corporation income tax imposed under the Income Tax Act (Canada).	7
\$25 to \$50* — place of business				8
Other rates and/or bases of taxation apply to certain classes of corporations, i.e. banks, telegraph, pipelines, airlines, insurance, railway and other transportation companies.				
*Payable only to the extent that these taxes exceed a tax based on income.				
Succession Duties Act	...	...	Succession Duty Act	9
Relationship:	...	...	Relationship:	10
(1) Direct line			(1) Direct line	
(2) Collateral line			(2) Collateral line	
(3) Strangers			(3) Strangers	
On estate:	...	...	On individual's share of net value of estate:	11
2½% to 14% on direct line			3% to 36% on direct line	
6% " 17% on collateral line			8% to 38% on collateral line	
12½% " 35% on strangers			13% to 40% on strangers	
On individual's share in estate:				
1½% to 15% on direct line				
2½% " 13% on collateral line				
7½% " 35% on strangers				
and				
15% surtax on tax for direct line;				
20% surtax on tax for collateral line;				
25% surtax on tax for strangers.				
Direct line — aggregate value of property less than \$50,000.	...	...	Direct line — outright collective exemption to surviving spouse and children (any age) \$60,000; additional exemptions for home property to \$35,000 and insurance to \$25,000; outright collective exemption to orphan children (any age) \$50,000; additional exemption for insurance to \$25,000; other direct line aggregate value of property less than \$50,000.	12
Collateral line — aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000.			Collateral line — where aggregate value of property is less than \$25,000.	
Strangers — aggregate value of property less than \$10,000.			Strangers — where aggregate value of property is less than \$10,000.	





## **PART II**

CUSTOM DUTIES, EXCISE AND GENERAL SALES TAXES



### EXCISE AND SALES TAXES, DUTIES AND OTHER RATES

The Government of Canada imposes a general sales tax on the price of goods manufactured in Canada and on the duty-paid value of imported goods. The rate of tax on most commodities is 12 p.c. consisting of a 9 p.c. tax levied under the Excise Tax Act and a 3 p.c. tax levied under the Old Age Security Act. This tax is payable at the manufacturer's level at the time of delivery to the purchaser, or by the importer at the time of importation. There are numerous tax equalization measures that are intended to reduce inequities arising from manufacturers making sales at different levels of distribution. A great number of building materials are taxed at a lower combined rate of 11 p.c. the components of which are 8 p.c. excise tax and 3 p.c. old age security tax. Full exemption is allowed on raw materials, a wide range of production goods, and on specified categories of consumption goods and institutional purchases.

In addition to the general sales tax, special excise taxes apply to tobacco products, wines and a narrow range of consumption goods. These are imposed at the manufacturer's level but some are specific and the remainder are ad valorem.

The Excise Act levies duties on the domestic production of tobacco and alcoholic products other than wines. Similar products of foreign origin are subject to customs tariffs of like amounts.

All provinces, except Alberta, impose a retail sales tax on a broad range of consumer goods and services purchased. The rates vary from 5 p.c. to 8 p.c. and details are given in Table 4. Other miscellaneous provincial taxes, rates and fees are summarized in Part III Table 5.





TABLE 3. Customs Duties, Excise and General Sales Taxes levied by the Government of Canada

Category	Statutory authority	Basis and rate		Exemptions, deductions, tax credits, etc.
<b>Customs duties</b>	Customs Tariff	Mainly ad valorem <sup>1</sup> with some specific rates on most imported goods.	Three main sets of rates: British preferential (lowest) Most-favoured-nation—under special agreements with various countries General — apply to all other imports	The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.
<b>Excise tax</b>	Excise Tax Act (Part I)	Insurance companies: British or foreign companies not authorized to transact business in Canada, or non-resident agents of authorized British or foreign companies.	net premium 10%	Excluding insurance against marine risks, nuclear risks and life, personal accident or sickness insurance.
	Excise Act	Tobacco <sup>2</sup> —on domestic production: Manufactured tobacco excluding cigarettes	per pound 35¢	Not levied on imports, but the customs tariff on these products is set at a rate to take into account the duties levied on domestic production.
		Cigarettes weighing not more than 3 lbs. per 1,000	per 1,000 \$4.00	
		Cigarettes weighing more than 3 lbs. per 1,000	" \$5.00	
		Cigars	" \$2.00	These duties do not apply to denatured alcohol for use in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of vinegar, to certain spirits used to treat domestic wine, and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax. The Customs Tariff applies equivalent duties on imports.
		Canadian raw leaf tobacco when sold for consumption	per pound 10¢	
		Alcoholic products: Domestic potable spirits on the strength of proof distilled in Canada	per proof gal. \$14.25	
		Non-potable spirits used in the manufacture of: Medicines, extracts, pharmaceutical preparations, etc.	" \$1.50	
		Approved chemical compositions	" 15¢	
		Spirits sold to druggists and used in preparation of prescriptions	" \$1.50	
<b>Special excise tax</b>	Excise Tax Act (Parts IV and V)	Imported spirits taken into bonded manufactory, in addition to other duties	" 30¢	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production of wines.
		Canadian brandy	" \$12.25	
		Beer	per gallon 42¢	
		Radios	per unit Greater of \$2.00 or 15% ad valorem	
		Phonographs and T.V. sets	ad valorem <sup>1</sup> 15%	
		Tubes for radios, T.V., and phonographs (ex. cathode raytubes)	per unit 10¢	
		Cathode raytubes	ad valorem 15%	
		Jewellery, clocks, watches	" 10%	
		Toilet articles and cosmetics	" 10%	
		Playing cards	per pack 20¢	
		Tobacco and smoker's accessories: Cigarettes	per 5 3¢	
		Cigars	ad valorem 17½%	
		Matches	" 10%	
		Lighters	per unit 10¢	
		Cigarettes holders, pipes, etc.	ad valorem 10%	
		Tobacco—manufactured	per pound 90¢	
		Wines: Wines of all kinds containing 7% or less of absolute alcohol by volume	per gallon 25¢	
		Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits	" 50¢	
		Champagne and sparkling wines	" \$2.50	
		Additional levy on wines: Wines of all kinds containing 7% or less of absolute alcohol by volume	per gallon 2½¢	This levy applies equally to domestic and imported wines.
		All other wines	" 5¢	

<sup>1</sup> An "ad valorem" tax is levied as a percentage of the value of the goods, which, for tax purposes, includes customs duties in respect of imported goods and excise duties in the case of tobacco and alcoholic products manufactured in Canada. Where an article is subject to the general sales tax and to the special excise tax, both taxes apply separately to the same value.

<sup>2</sup> Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes—\$10.00 per thousand (or 20¢ per pack of 20 cigarettes) plus the 12% sales tax at the manufacturer's level.

Manufactured tobacco—\$1.25 per pound plus the 12% sales tax at the manufacturer's level.

Cigars—\$2.00 per thousand plus the 17½ p.c. special excise tax and the 12 p.c. sales tax on the manufacturer's sale price.

TABLE 4. General Sales Taxes levied by the Government of Canada and the Provinces

No.	Category	Government of Canada	Newfoundland	Prince Edward Island	Nova Scotia
1	<b>General sales tax:</b> Statutory authority .....	Excise Tax Act (Part VI) and Old Age Security Act	Social Security Assessment Act, Social Security Assessment (Exemption) Act.	Revenue Tax Act	Hospital Tax Act*
2	Basis .....	Manufacturer's selling price or duty-paid value of imports—ad valorem	Retail price	Retail selling price generally, but in some instances at consumer cost.	Purchase price
3	Rate .....	12%. A special rate of 11% is imposed on a wide range of building materials (Rates include Old Age Security Tax of 3%)	7% (effective April 1, 1968)	5%	5%
4	Exemptions .....	Exemptions include: Production machinery and apparatus and materials consumed or expended directly in the process of manufacture or production of goods; certain goods used in commercial fisheries; equipment and machinery used in farming; foodstuffs; drugs (effective Sept. 1, 1967); appliances for the handicapped; heating fuels; electricity; most products of farms, forests, fisheries and mines; goods used by public hospitals; books, magazines, newspapers; certain goods purchased by municipalities; materials used in the construction of schools, universities and public libraries.	Exemptions include: gasoline and fuel oil; vessels over 300 tons gross; boats and apparatus for use in commercial fishing or processing of fishery products; drugs on doctor's prescription; sales to Federal government; sales for delivery outside the province; seeds, feeds, fertilizers, farm equipment and machinery; food; sales and meals of less than 8¢. Specific exemptions are allowed to certain companies such as railways, mines, shipyards, pulp and paper, etc., for installation and expansion of plant and equipment.	Exemptions include: food; gasoline; fuels; electricity; farm machinery and equipment; fishing apparatus to be used in trade; drugs on doctor's prescription; machinery, apparatus and raw materials used directly in the production of goods for sale; feeds, seeds and fertilizers; sales for delivery outside the province; meals priced at \$1 or less; magazine and newspaper subscriptions; children's clothing and footwear; commercial aircraft; cigarettes and tobacco; text books and school supplies; books and articles used in the practice of religion; all purchases under 11¢. Certain exemptions are allowed on equipment purchased by municipalities for roads, sewerage, drainage and firefighting and on capital outlay purchases by schools and universities.	Exemptions include foods, gasoline, fuel and electricity, motor vehicles, meals priced at \$1.00 or less, children's wear and a number of other consumer goods, plus machinery, equipment and materials used in agriculture, fishing, mining and manufacturing, tangible property purchased by a municipality or agency thereof, all purchases of 15¢ or less.

\*Taxes levied under this act are used to provide hospital benefits for residents of the Province.



TABLE 4. General Sales Taxes levied by the Government of Canada and the Provinces

New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	British Columbia	No.
Social Services and Education Tax Act	Retail Sales Tax Act	Retail Sales Tax Act	Revenue Tax Act	Education and Health Tax Act	Social Services Tax Act	1
"Fair value"	Retail price	Retail price	Fair values	Retail price and rent of tangible personal property	Retail price	2
6%	8%	5%	5%	5%	5%	3
Exemptions include: fuel, agricultural feeds and seeds, orthopaedic appliances, production machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated into goods for sale, purchases of foodstuffs, drugs on doctor's prescription, machinery and implements for fishing and farming, children's clothing, some children's footwear, books, school supplies, tobacco, goods sold for consumption outside the province, all purchases of 14¢ or less, and meals priced at \$1.00 or less. Levied on hotel and motel accommodation and all forms of telecommunication from April 1, 1968.	Exemptions include: bonds and shares of corporations, securities, intangible property, beer, tobacco, gasoline, fuel oil, foodstuffs, agricultural products, farm implements and machinery, fishing apparatus and tugs and ships to be used in trade, drugs on doctor's prescription, fares on transportation systems, admission prices to places of amusement, sales to Federal and Provincial governments, hospitals and churches, sales for delivery outside the province, meals, books and periodicals, grain and mill feeds, cleaning products, coal, firewood, children's clothing and footwear and all sales of 10¢ or less. Additional exemption: optical appliances, hearing aids and dentures (effective April 1, 1968).	Exemptions include: Food products including insulin and vitamins, meals at \$1.50 and under, gasoline, diesel fuel, fuel oil, coal, coke, wood, gas, electricity, farm implements, farm supplies, agricultural products, commercial boats and other fishing apparatus, prescription drugs and optical appliances, artificial limbs, hearing aids, dentures, railway rolling stock, children's clothing and footwear, school books, religious and educational publications, classroom supplies, newspapers, subscription magazines, draught beer, tobacco, sales for delivery outside the province, distance telephone calls, telegrams and sales of 20¢ and under. Buses used for urban public transportation, materials purchased by municipalities and certain bodies for the construction of buildings, etc., are exempt.	Exemptions include: agricultural feeds; food and drink, not including alcohol; meals less than \$2.00; natural water; sales less than 26¢, children's clothes and footwear; prescription drugs and medications; optical appliances, artificial limbs, orthopaedic appliances, hearing aids, dentures and repair thereof; plants or animals and the products which constitute food or drink; farm implements and farm machinery and repair parts; commercial fishing boats, fishing nets and other apparatus used for commercial fishing and repairs thereof; commercial vessels of more than 200 tons; fertilizers and weed control chemicals; railway rolling stock and repair parts; books, newspapers and periodical publications; aircraft engaged in foreign or interprovincial trade and repair parts; production machinery used in the process of manufacture of tangible personal property for sale or rendering a service; settler's effects; goods taxed under The Amusements Act, The Tobacco Tax Act, The Gasoline Tax Act, The Motive Fuel Tax Act, or Part I of The Revenue Act, 1964; tangible personal property shipped outside the province; processing or installation of tangible personal property; reproduction of painted, handwritten or typewritten material by use of office photocopying; typewritten material on a typewriter designed for office use; telephone services under 46¢; binder twine, baler twine and baler wire; barbed wire; farm, hog, sheep and poultry fence, when purchased for farm use.	Exemptions are allowed on food and drink (non-spirituous) except for meals selling for \$2.00 or more, drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.	Exemptions are allowed for foodstuffs, confections, motor and heating fuels, farm equipment and supplies, commercial fishing equipment, prescription drugs and health appliances, draught beer, sales to Federal Government, sales for consumption outside of Province, sales of less than 15¢, children's clothing and footwear for children to the age of 15, restaurant meals, school books and supplies, religious books, newspapers, periodicals and magazines. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.	4



## **PART III**

### **MISCELLANEOUS PROVINCIAL TAXES**



Table 5. Miscellaneous Provincial Taxes

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
<b>Amusement tax</b>						
1	Statutory authority .....	Entertainment Tax (Amendment) Act	Amusement Tax Act	Theatre and Amusements Act	Theatres, Cinematographs and Amusements Act	—
2	Basis .....	Admission price per person 16 years and over.	Admission price	Admission price	Admission price	
3	Rate .....	5¢	From: 31¢ - 40¢ ..... 2¢ 41¢ - 45¢ ..... 3¢ 46¢ - 60¢ ..... 5¢ 61¢ - 75¢ ..... 7¢ 76¢ - \$1.00 ..... 10¢ over \$1.00 ..... 5¢ extra for each additional 50¢ or fraction thereof.	9.1% to 14.2% on admission prices of 55¢ and over	Theatre rates: up to 25¢ ..... 2¢ From 25¢ to 30¢ .... 3¢ " 31¢ " 40¢ .... 4¢ " 41¢ " 45¢ .... 5¢ " 46¢ " 50¢ .... 6¢ " 51¢ " 60¢ .... 7¢ " 61¢ " 70¢ .... 8¢ " 71¢ " 80¢ .... 9¢ " 81¢ " 90¢ .... 10¢ " 91¢ " \$1.00 .... 11¢ over \$1.00 .... 11%	
4	Exemptions and comments .....	Church and school functions are exempt	Church, school and municipal functions and tickets costing up to 30¢ are exempt.		Other amusements rates: up to 25¢ ..... 2¢ from 26¢ to 50¢ ..... 5¢ from 51¢ to \$1.00 ..... 10¢ and 5¢ for each additional 50¢ or fraction thereof in excess of \$1.00  Exemptions: Certain functions such as school entertainment, agricultural fairs, etc.	
<b>Fuel tax</b>						
5	Statutory authority .....	Gasoline Tax Act; and Fuel Oil Tax Act	Gasoline Tax Act	Gasoline and Diesel Oil Tax Act	Gasoline and Motive Fuel Tax Act	Gasoline Tax Act
6	Basis .....	Per gallon	Per gallon	Per gallon	Per gallon	Per gallon
7	Rate .....	Motor fuel—25¢ Fuel oil — 1¢	Motor fuel—21¢	Gasoline — 19¢ Diesel Fuel— 27¢	Gasoline — 19¢ Motor fuel— 23¢	Gasoline — 19¢ Diesel fuel— 25¢
8	Exemptions and comments .....	Exemptions include gasoline used; by government departments, municipalities, members of the Diplomatic Corps and aircraft; in the operation of sawmills, power saws and tractors used for logging or agricultural purposes, fish processing plants, certain manufacturing plants, vessels and boats used in trade, plants to generate electricity and household appliances; as a household fuel; for the exploration and development of minerals up to the point of production and for export from the province.  Exemptions include fuel oil used by vessels except pleasure boats, tugs, dredges and scows, also fuel oil used for domestic purposes or in institutions, commercial buildings and manufacturing plants, and for export from the province.  Gasoline tax was raised to 25¢ from 20¢ per gallon as at April 1, 1968.	Aviation fuel and the fuel used in offshore fishing fleet exempted. Holders of valid permits issued by provincial treasurer may purchase marked gasoline and/or diesel fuel tax free. The tax was increased to 21¢ from 18¢ effective March 20, 1968.	Exemptions on fuel for fishing boats, farm services, ferry and coastal boats, vehicles and equipment used solely for municipal purposes.	Fuel used by fishermen and farmers is exempt as is fuel used other than in motor vehicles on public highways (except in repair and construction of bridges and roads).	Full tax refunds are allowed on gasoline used in the operation of farm tractors, and fishing boats used in trade. Refunds of part of the tax are allowed on gasoline used in stationary engines, pumps to fight forest fires, aerial navigation and as an ingredient of manufactured products.  Effective from March 28, 1968 the rates increased from 16¢ and 22¢ respectively to the above quoted.

TABLE 5. Miscellaneous Provincial Taxes

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territory	No.
Hospitals Tax Act	Amusements Act	—	See: Race track tax section on page 33.	—	Amusement Tax Ordinance	—	1
Admission price	Admission price				Admission price		2
On admission priced: from 75¢ to 92¢ — 6¢ to 8¢ over 92¢ — 10%	From: 61¢ to 64¢ ..... 1¢ 65¢ " 67¢ ..... 2¢ 68¢ " 70¢ ..... 3¢ 71¢ " \$1.00 ..... 5% over \$1.00 ..... 10%				10%		3
Tickets priced up to 75¢ are exempt.	Admissions priced up to 60¢ are exempt.						4
Gasoline Tax Act; and Motor Vehicle Fuel Tax Act.	Gasoline Tax Act; and Motive Fuel Tax Act	Fuel Petroleum Products Act	Fuel Oil Tax Act	Gasoline Tax Act; Coloured Gasoline Tax Act; Motive fuel Use Tax Act; and Fuel Oil Tax Act	Fuel Oil Tax Ordinance	Fuel Oil Tax Ordinance	5
Per gallon	Per gallon	Per gallon	Per gallon	Per gallon	Per gallon	Per gallon	6
Gasoline — 18¢ Diesel fuel — 24¢	Clear gasoline — 17¢ Aircraft gasoline — 2¢ Motive fuel — 20¢  Special rates: Bunker — 1/3¢ Propane — 1¢ Coloured — 1¢	Gasoline — 17¢ Diesel fuel — 20¢ Other fuels — 2¢	Gasoline — 15¢ Diesel fuel — 17¢	Gasoline (clear) — 13¢ Aircraft gasoline — 1¢ Coloured gasoline — 1¢ Motive fuel — 15¢ Fuel oil — 1/2¢	11¢	Gasoline fuel — 11¢ Diesel fuel — 8¢ Fuel oil — 3¢ Aircraft fuel and oil — 1 1/2¢	7
Full tax refunds are allowed on gasoline used by farmers and commercial fishermen; others are granted exemptions at 13¢ per gallon on gasoline used other than in motor vehicles on highways. The gasoline tax increased to 18¢ from 16¢ and diesel fuel tax to 24¢ from 22¢ effective March 31, 1968.	"Motive fuel" means any fuel not taxed under the Gasoline Tax Act.  Exemptions are allowed on purple fuel used in operating agricultural machinery, farm trucks and municipal fire apparatus; and in trapping, fishing and prospecting.  Total exemption on purple fuel for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery and domestic heating purposes. Partial refunds on other items as set out in the Act.	The tax on gasoline was increased by 2¢ to 17¢ per gallon effective March 1, 1968 and a tax of 2¢ per gallon was imposed on all fuel petroleum products except on those used for heating purposes. Gasoline used in farm tractors is exempt.	The tax on gasoline was increased to 15¢ from 12¢ and on diesel fuel to 17¢ from 14¢ per gallon; effective date of the new rates was June 1, 1968. Exemptions of 12¢ for gasoline and 14¢ for diesel fuel per gallon are allowed for agricultural and industrial purposes, and for aircraft operations.	Refund of 12¢ per gallon allowed for operation of logging trucks off highways, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans, amputees and persons permanently confined to a wheel chair. Motor vehicles entering the Province subject to tax on imports in supply tanks exceeding forty gallons.  Coloured gasoline may only be used in ships, boats and other water vehicles, stationary and portable engines and tractors for off highway use; logging trucks used exclusively off highways; railway locomotives, railway cars and track operated motor vehicles; and for non-motor vehicle industrial purpose.  Operators of commercial motor vehicles using motive fuel are required to pay tax on gallonage used on public highways within the Province. Motive fuel includes diesel fuel, propane, butane, motive fuel used in farm tractors are exempt (subject to Coloured Gasoline Tax Act).  Fuel oil includes any liquid fuel, other than gasoline, used for burning to create a flame for heating, cooking or raising steam.	The rate of tax on fuel oil has been raised to 11¢ from 9¢ per gallon.  Fuel oil includes all liquid products obtained by distillation or condensation or absorption or any other process from petroleum, natural gas, casing head, or natural gasoline, benzol, benzene, naphtha, coal, coal tar, oil shales, kerosene, gas, oil and any combination of any such products.  Exemptions — No tax is payable in respect of fuel oil that is used or to be used in stationary generators of electricity, to propel an aircraft, for heating, for lubricating, for laying or sprinkling on roads or streets or as cleaning solvents.	Effective April 1, 1968 gasoline tax rate per gallon increased to 11¢ from 10¢ and diesel fuel tax rate increased to 8¢ from 6¢ per gallon.	8

TABLE 5. Miscellaneous Provincial Taxes — Continued

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
<b>Motor vehicle licences and fees</b>						
1	Statutory authority .....	Highway Traffic Act	Highway Traffic Act	Motor Vehicle Act	Motor Vehicle Act	Highway Code
2	Basis .....	(a) flat rate per vehicle (b) operator	(a) weight of the vehicle (b) operator	(a) per 100 lb. vehicle weight (b) operator	(a) weight of vehicle (b) operator	(a) per 100 lb. vehicle weight (b) operator
3	Rate .....	(a) \$18.00 to 24.00  (b) Operator's licence — \$3.00	(a) Not over 2,500 lbs. — \$17.00 2,501 to 3,100 lbs. — \$21.00 3,101 to 3,700 lbs. — \$24.00 3,701 to 4,300 lbs. — \$28.00 4,301 lbs. and over — \$31.00;  (b) Operators' licence — \$2.00	(a) From 61¢ to 72¢ according to the regulations on the classification of vehicles. Minimum licence is \$11.00.  (b) Operator's licence — \$1.00	(a) Not over 2,100 lbs. — \$15.00 2,101 to 2,900 lbs. — \$20.00 2,901 to 4,000 lbs. — \$26.00 over 4,000 lbs. — \$35.00;  (b) Operator's licence — \$4.00	(a) 70¢ plus \$1.00 for licence plates;  (b) Operator's licence: 1 year — \$2.50 2 years — \$5.00.
4	Comments .....	(a) Reduced rates apply later in the year.  (b) Expiry date of operator's licence is March 31.	(a) Reduced rates apply later in the year.  (b) Expiry date is on last day of licensee's month of birth. Rates are effective from January 1, 1968.	Licences expire Dec. 31 (may be extended to March 31).	Reduced vehicle rates apply later in the year which expires Dec. 31. Operator's licence has a two year term.	(a) The vehicular rates are applicable to trailers.  (b) The expiry date of the operator's licence is the licensee's birthday in the odd-numbered year following issue or renewal of permit.  A new progressive tariff of motor vehicle licence fees is expected to be introduced during 1968.
<b>Insurance tax</b>						
(a) On insurance companies:						
1	Statutory authority .....	Insurance Companies Tax Act	Premium Tax Act	Insurance Premiums Tax Act	Premium Tax Act	Corporation Tax Act
2	Basis .....	Premium income	Premium income	Premium income	Premium income	Premium income
3	Rate .....	2%	2%	2%	2%	2%
4	Comments .....	Exemption for premiums on marine insurance and annuity contracts.	Exemption for premiums on marine insurance and annuity contracts.	Exemption for premiums on marine insurance and annuity contracts.	Exemption for premiums on marine insurance and annuity contracts.	
(b) Fire insurance:						
5	Statutory authority .....	Insurance Premium (Tax) Act	Fire Prevention Act	Fire Prevention Act	Fire Prevention Act	Corporation Tax Act
6	Basis .....	Premiums charged	Gross premiums	Premium income	Premium income	Premium income
7	Rate .....	7% (from 8%) effective April 1, 1968.	¾ of 1%	½ of 1%	1%	2%
8	Comments .....	This tax is paid by the policy holder. New legislation is proposed to levy a tax on all insurance premiums other than for life, accident, sickness and marine insurance premiums.	This is a new tax under the provisions of Bill 48. Effective date is April 1, 1968.	Rates as determined by the Lieutenant Governor in Council.		



TABLE 5. Miscellaneous Provincial Taxes - Continued

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territory	No.
Highway Traffic Act	Highway Traffic Act	Vehicles Act	Vehicle and Highway Traffic Act	Motor Vehicle Act	Motor Vehicles Ordinance	Motor Vehicles Ordinance	1
(a) number of cylinders	(a) length of wheel base	(a) length of wheel base	(a) length of wheel base	(a) net weight of vehicle	(a) length of wheel base	(a) flat rate per vehicle	2
(b) operator	(b) driver (c) chauffeur	(b) operator	(b) operator	(b) operator	(b) operator	(b) operator of chauffeur	
(a) 4 cyls. for 1933 and previous years models—\$8.00 4 cyls. or less (after 1933)—\$15.00 6 cyls. — \$20.00 8 cyls. or more — \$25.00 see comments below)	(a) \$11.25 for wheel base not exceeding 100" in length; for each additional 5 inches or portion thereof — \$3.25; Additional charge of 50¢ on all registrations for the Unsatisfied Judgement Fund.	(a) \$14 for wheel base not exceeding 110" \$20 for wheel base of 111" to 120" \$26 for wheel base exceeding 120";	(a) \$15 for wheel base not exceeding 110" \$20 for wheel base of 111" to 120" \$25 for wheel base of over 120";	(a) 1,500 lbs. or less —\$10.80 1,501 lbs. to 2,000 —\$14.40 2,001 lbs. to 3,000 —\$18.00 3,001 lbs. to 4,000 —\$22.50 4,001 lbs. to 5,000 —\$31.50 5,001 lbs. to 6,000 —\$45.00 6,001 lbs. to 7,000 —\$58.50; Plus registration fee of \$1.00 for non-commercial vehicles.	(a) \$17.00 for wheel base 100" or less \$20.00 for wheel base 101" to 120" \$25.00 for wheel base 121" and over;	(a) \$15.00 for vehicles operated on the Mackenzie Highway; \$5.00 for vehicles operated elsewhere in the Territories;	3
(b) Operator's licence — \$3.00.	(b) Operator's licence — \$5.00; (c) Chauffeur's licence — \$7.50.	(b) Operator's licence — \$2.00.	(b) Operator's licence — \$5.00.	(b) Operator's licence — \$5.00.	(b) Operator's licence — \$2.00.	(b) Operator or chauffeur—\$1.00.	
Operator's licence has a three year term. Effective December 1, 1968 the rates will increase as follows: 4 cyls. or less (after 1933) from \$15 to \$20; 6 cyls. from \$20 to \$27.50; 8 cyls. from \$25 to \$35.	Reduced rates apply later in the year which expires Feb. 28. Operator and chauffeur licences have a two year term.	Expiry date changed to April 30 from March 31; Current rates increased to the above mentioned from \$10, \$15 and \$20, respectively. *See "Miscellaneous Taxes" for motor vehicle insurance, page 35.	The motor vehicle registration rates, quoted above were increased by \$5 over the previous year's rates in all three categories. Expiry date of Mar. 31 is unchanged. Operator's licence has a five year term.	(a) Rates are reduced one-twelfth each month to a minimum fee of \$2.00. Licence expires Feb. 28. (b) Operator's licence has a five year term.	(a) Motor vehicle licence fee was increased by \$5 for each of the three classifications above-mentioned; reduced rates apply later in the year.		4
The Insurance Act	Insurance Corporation Tax Act	Insurance Premium Tax Act	The Insurance Corporations Tax Act	Insurance Premiums Tax Act	—	—	1
Gross premiums or deposits	Premium income	Premium income	Premium income	Premium Income			2
2%	2%	2%	2%	2%			3
	Exemption for marine insurance and annuity contracts.	Exemption for marine insurance and annuity contracts. *See "Miscellaneous taxes" for motor vehicle insurance, page 35.	Exemption for marine insurance and annuity contracts.	Exemption for marine insurance and annuity contracts.			4
Fire Marshals Act	Fires Prevention Act	Fire Prevention Act	Fire Prevention Act	Fire Marshal Act	—	—	5
Premium income	Premium income	Premium income	Premium income	Premium income			6
Up to 1%	2/3 of 1%	1%	1/3 of 1%	1%			7
Rates are determined by the Lieutenant Governor in Council.				Rate determined by Lieutenant Governor in Council.			8

TABLE 5. Miscellaneous Provincial Taxes — Continued

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
	<b>Insurance tax — Concluded</b>					
9	(c) Hospital insurance: Statutory authority	—	—	—	—	—
10	Basis .....					
11	Rate .....					
12	Comments .....					
	<b>Logging tax</b>					
1	Statutory authority .....	—	—	—	—	Logging Tax Act
2	Basis .....					Net income
3	Rate .....					10% on net income in excess of \$10,000.
4	Comments .....					Tax credit of one third of tax is provided under the provincial Income Tax Act or the Corporation Tax Act. Two-thirds may be deducted from federal income tax under the provisions of the federal Income Tax Act.
	<b>Mining tax</b>					
5	Statutory authority .....	Mining Tax Act	—	Gypsum Mining Income Tax Act	Mining Income Tax Act	Mining Duties Act
6	Basis .....	Net income of mining corporations		Per ton mined	Net income of mining corporations.	Net profit of mining corporations.
7	Rate .....	Iron — 20% Others — 5%		6¢ per ton	7% on net income from \$10,001 to \$1 million; 8% on net income from \$1 million to \$5 million; 9% on net income over \$5 million.	9% on net profit of \$50,000 to \$1,000,000; 11% on net profit of \$1,000,001 to \$2,000,000; 13% on net profit of \$2,000,001 to \$4,000,000; 15% on net profit over \$4,000,000.
8	Comments .....	—			Net income up to \$10,000 is exempt.	Net profit up to \$50,000 is exempt. Rates were revised effective from January 1, 1966.

TABLE 5. Miscellaneous Provincial Taxes - Continued

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territory	No.
Hospital Services Commission Act Monthly premium Single \$5.50, family \$11.00 Effective July 1, 1968 rates increased to \$5.50 from \$3.25 for single person's premium and to \$11.00 from \$6.50 for married person's premium.	Hospital Services Insurance Act Monthly premiums Single \$2.00, family \$4.00	Saskatchewan Hospitalization Act Annual premiums Single \$24.00; family \$48.00 Utilization fees of \$2.50 per day in hospital up to 30 days and \$1.50 per day thereafter were introduced in 1968. *See Medical care insurance in "Miscellaneous taxes and rates" on page 35.	-	-	-	-	9
Logging Tax Act Net profit 10% on net profits in excess of \$10,000.	-	-	-	Logging Tax Act Net income 15% on net income in excess of \$10,000.	-	-	1 2
Tax credit of one third of tax is provided under the provincial Corporations Act. Two-thirds may be deducted from federal income tax under the provisions of the federal Income Tax Act.	-	-	-	Tax credit of ten fiftieths of tax is provided under the provincial Income Tax Act. Two-thirds may be deducted from federal income tax under the provisions of the federal Income Tax Act. Effective April 1, 1968, the rate increased to 15% (as above) from 10% on net income of \$25,000.	-	-	4
Mining Tax Act Net profit on the mining of ore.  6% - \$10,000 to \$1,000,000; 11% - \$1,000,001 to \$5,000,000; 12% - over \$5,000,000.	Mining Royalty and Tax Act Net profit of mining corporations.  6% - 1st \$1,000,000; 9% - next 4,000,000; 11% - over 5,000,000.	Mineral Taxation Act (a) a flat rate per acre for freehold minerals owned by corporations; (b) the assessed value of minerals for freehold lands. (a) flat rate - 3¢ per acre; (b) assessed value - 8 mills.	Mineral Taxation Act (a) assessed value of minerals and (b) a flat rate per acre of land.  Rates vary with respect to different classes of minerals in (designated) producing areas. Tariff of fees not to exceed 5¢ per acre (minimum 25¢).	Mining Tax Act Net income  15% on net income in excess of \$10,000.	Yukon Quartz Mining Act Profits on a calendar year.  3% from \$10,000 to \$1,000,000; 5% from \$1,000,001 to \$5,000,000; 6% from \$5,000,001 to \$10,000,000; plus 1% for each additional \$5,000,000 over \$10,000,000.	Canada Mining Regulations Value of output  3% from \$10,000 to \$1,000,000; 5% from \$1,000,001 to \$5,000,000; 6% from \$5,000,001 to \$10,000,000; plus 1% for each additional \$5,000,000; over \$10,000,000 not to exceed 12% for a fiscal year.	5 6 7
Applicable to the net profit on the mining of ore as distinct from the profit on mining and processing operations.	Tax for the first three years of operations is 50% of the above-noted rates. Also, the Mineral Taxation Act imposes a rate of 8 mills on the assessed value of crude oil in, on or under land in a designated producing area.	Assessed value of minerals is based on value of production for the year previous. Acreage tax applies only to corporations holding land in Saskatchewan. Producing tract tax applies to all freehold minerals.	No tax is payable in respect to coal mining.	The rate, up 5%, is effective from April 1, 1968 and now includes coal and mineral concentrates. The amended Act makes the processors of minerals, as well as owners of mines, liable for tax.	In computing profit, allowance is made for mining, milling, developing and operating costs and also for other taxes paid on the profits of the mine. Also, the Yukon Placer Mining Act imposes a rate of 22½ cents on gold dust or gold in bars for export from the Territory.	In computing royalties, there is an allowance made for pre-production, mining, milling and operating costs. No royalty is payable for the first thirty-six months of operations.	8



TABLE 5. Miscellaneous Provincial Taxes — Continued

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
<b>Race track tax</b>						
1	Statutory authority .....	Horse Racing (Regulations and Tax) Act	Amusement Tax Act	Theatres and Amusements Act	Theatres, Cinematographs and Amusements Act	Licences Act
2	Basis .....	Amount of bets placed under the pari mutuel system.	Pari mutuel betting pool	Pari mutuel betting pool	Pari mutuel betting pool	Pari mutuel betting pool
3	Rate .....	11%	11%	11%	11% of wagers	7% of ticket evidencing the choice of a single winning horse; 9% on other tickets.
4	Comments .....	—	Rate effective May 1, 1968. The track operators are allowed 5½% as a special concession.	If tax is remitted within 7 days, the Race Association may deduct commission ranging from 6% to 8% making the effective net tax from 3% to 5%.	A commission is allowed to track operators at the following rates in 1968: To Oct. 1—8% of wagers up to \$400,000; 6½% of wagers in excess of \$400,000; After Oct. 1—8% of wagers.	In addition to the duty on wagers, there is a duty on the entrance fee at the rate of 10%.
<b>Tobacco tax</b>						
5	Statutory authority .....	Tobacco Tax Act	Health Tax Act	Hospital Tax Act	Tobacco Tax Act	Tobacco Tax Act
6	Basis .....	By cigarette; by retail price of cigars; other tobacco products by weight.	By cigarette; by retail price of cigars and other tobacco products.	By cigarette; by retail purchase price of cigars and other tobacco products.	By cigarette; by retail price of cigars and other tobacco products.	By cigarette; by retail price of cigars and other manufactured tobacco.
7	Rate .....	Cigarettes—½ cent each Cigars from: 15¢ — 2¢ each 16¢ to 25¢— 4¢ each 26¢ " 35¢— 6¢ " 36¢ " 45¢— 8¢ " 46¢ up —10¢ " Other tobacco products 2¢ per ½ oz. unit or part thereof (effective April 1, 1968).	Cigarettes—2/5 of 1¢ each; Cigars—from 4¢ to 9¢—1¢ each; 10¢ to 15¢—2¢ 16¢ up—1¢ additional tax for each additional 5¢ on retail price. Other tobacco products 20% of retail price.	Cigarettes—1/10 of 1¢ each. Other tobacco products—5% of retail price.	Cigarettes—1/5 of 1¢ each; Cigars from: 6¢ to 19¢—1¢ each 20¢ to 29¢—2¢ each 30¢ up—3¢ each Other tobacco products—10% of retail price.	Cigarettes—2/5 of 1¢ each; Cigars from: 5¢ to 10¢—1¢ each; 10¢ up—20% Manufactured tobacco—20% of retail price (effective March 28, 1968).
8	Comments .....	The rate on cigarettes increased to ½ cent each from ¼ cent. There are certain exemptions on tobacco purchases by bonafide tourists and for other categories such as ships stores. There is no tax on a plug of tobacco.	Rates are effective Mar. 20 1968.	Taxes levied under this Act are used in providing hospital benefits for residents of the province.		No tax is levied on leaf tobacco or on cigars sold at 5¢ each, or less. The previous cigarette tax was 6/25 of 1¢ per cigarette.

TABLE 5. Miscellaneous Provincial Taxes - Continued

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territory	No.
Race Tracks Tax Act	Amusements Act	Horse Racing Regulation Act	Amusements Act	Pari Mutuel Betting Tax Act	—	—	1
Pari mutuel betting pool	Pari mutuel betting pool	Pari mutuel betting pool	Pari mutuel betting pool	Pari mutuel betting pool			2
7%	10%	10%	5%	12%			3
Effective March 13, 1968 the rate increased to 7% from 6%.		Under the provisions of Bill 68 (1968) the rate was increased to 10% from 5%.					4
Tobacco Tax Act	Tobacco Tax Act	Tobacco Tax Act	—	—	—	—	5
By cigarette; by retail price of cigars; by weight for other tobacco products.	By cigarette; by retail price of cigars; by weight for other manufactured tobacco.	By cigarette according to length; by retail price of cigars and by weight for other tobacco products.					6
Cigarettes — 3/10 of 1¢ each; Cigars — 1/2 of 1¢ each for every 5¢ (or part thereof) of retail price. Other tobacco products — 2 1/2¢ per ounce (or part thereof).	Cigarettes — 2/5 of 1¢ each Cigars from: 7¢ — 1¢ each 8¢ to 12¢ — 2¢ each 13¢ " 17¢ — 3¢ " 18¢ " 22¢ — 4¢ " 23¢ " 27¢ — 5¢ " 28¢ " 32¢ — 6¢ " 33¢ " 37¢ — 7¢ " 38¢ " 42¢ — 8¢ " 43¢ " 47¢ — 9¢ " 48¢ and up — 10¢ each Manufactured tobacco — 2¢ per 1/2 oz. unit.	Cigarettes up to 85 millimeters long — 8/25 of 1¢ each; Cigarettes over 85 millimeters long — 9/25 of 1¢ each; Cigars from: 7¢ — 1¢ each 8¢ to 15¢ — 2¢ each 16¢ " 25¢ — 4¢ " 26¢ " 35¢ — 6¢ " 36¢ " 45¢ — 8¢ " over 45¢ — 10¢ each Other tobacco — 2¢ per 1/2 oz. or fraction thereof					7
Rates effective March 13, 1968 and represent an approximate 4% increase over previous year.		The above-quoted rates are effective March 1, 1968.					8

TABLE 5. Miscellaneous Provincial Taxes — Concluded

No.		Newfoundland	Prince Edward Island	Nova Scotia
	<b>Miscellaneous taxes</b>			
1	Name of tax .....	<b>Telegraph and wireless tax</b>	—	<b>Tax on long-distance telephone calls</b>
2	Statutory authority .....	Telegraph Tax Act		Corporations Tax Act
3	Basis .....	(a) by telegraph cables to places outside of the Province; and (b) by wireless station communicating with any place, ship, or vessel outside the province.		Toll charge
4	Rate .....	(a) \$4,000 per cable (max. tax \$20,000); (b) \$4,000 per station. (See comment.)		5¢ for each 50¢ toll charge or part thereof.
5	Comments .....	No tax is charged if the purpose of the wireless station is only for the reporting of passing ships or vessels.		Tolls under 25¢ are exempt.
6	Name of tax .....	—	<b>Tax on alcoholic beverages</b>	<b>Tax on spirituous liquors</b>
7	Statutory authority .....		Health Tax Act	Hospital Tax Act
8	Basis .....		Retail price	Purchase price
9	Rate .....		10%	5%
10	Comments .....		Retail sales are made through provincial government liquor stores.	Taxes levied under this Act are used in providing hospital benefits for residents of the province.
11	Name of tax .....	—	—	—
12	Statutory authority .....			
13	Basis .....			
14	Rate .....			
15	Comments .....			



TABLE 5. Miscellaneous Provincial Taxes — Concluded

Quebec	Ontario	Saskatchewan	Alberta	Yukon Territory	No.
<b>Telecommunications</b>	—	<b>Medical care insurance</b>	<b>Fur tax</b>	—	1
Telecommunications Tax Act		Medical Care Insurance Act	The Game Act		2
Price of telecommunication		Annual premium	Per pelt		3
8%		Single — \$12.00 Family — \$24.00	Various		4
Rate increased from 6% effective March 17, 1967. Applicable to long distance telephone calls, telegrams and other telecommunications.		In addition to the annual premium, utilization fees (introduced in 1968) are made at the following rates: \$1.50 per visit to a physician's office, \$2.00 per other type of visit by a physician.	Rates are established by regulations with a range from 2¢ to \$1.25 per pelt		5
<b>Meals and lodging tax</b>	<b>Land transfer tax</b>	<b>Motor vehicle insurance tax</b>	<b>Bus mileage tax</b>	<b>Alcoholic beverages tax</b>	6
Meals and Hotels Tax Act	Land Transfer Tax Act	Motor Vehicle Insurance Premiums Tax Act	Public Service Vehicles Act	Liquor Ordinance	7
On meals priced at \$1.25 and over; on alcoholic beverages and on price of lodging.	Purchase price	Premium income	By passenger mile	By the bottle	8
8%	Up to \$25,000—1/5 of 1%; \$25,000 and — 2/5 of 1%.	1%	2/15 of 1¢ per passenger mile on hard surface roads; 2/45 of 1¢ per passenger mile on gravel roads.	10¢ on each dozen bottles of beer 10¢ on each bottle of wine 10¢ on each flask of spirits 25¢ on each bottle of spirits	9
Rate increased to 8% from 6% effective April 15, 1967.					10
<b>Security transfer tax</b>	<b>Security transfer tax</b>	—	—	—	11
Security Transfer Tax Act	Security Transfer Tax Act				12
Sale price of securities transferred.	Sale price of securities transferred.				13
Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 1/10 of 1% per share	Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — 1/10 of 1% of value				14
" \$ 1 to \$ 5 1/4¢ " " " 5 " 25 1¢ " " " 25 " 50 2¢ " " " 50 " 75 3¢ " " " 75 " 150 4¢ " " " over \$150 4¢ " " plus 1/10 of 1% of value in excess of \$150	" \$ 1 to \$ 5 — 1/4¢ per share " 5 " 25 — 1¢ " " " 25 " 50 — 2¢ " " " 50 " 75 — 3¢ " " " 75 " 150 — 4¢ " " " over \$150 — 4¢ per share plus 1/10 of 1% of value in excess of \$150				15
Securities issued by a municipal corporation or a school board and securities guaranteed as to principal and interest by the government of Canada or by the government of a province of Canada or by a municipal corporation or school board in Quebec are exempt.					



## **PART IV**

### **PROPERTY AND BUSINESS TAXES**





## PROVINCIAL

Provincial property taxes are levied by New Brunswick at the rate of  $1\frac{1}{2}$  p.c. of market value assessment on all land and buildings in the province; a similar tax on business occupancy is also levied. The revenue from these sources is used to finance education, health, welfare and justice services which, until January 1, 1967, were the responsibility of New Brunswick municipalities. (See Table 6, page 40)

Certain other provinces also impose property taxes which are not significant from a revenue standpoint and are not included in Table 6; however, the following are some brief comments thereon.

Nova Scotia imposes a "land tax" but it is of limited application. In unorganized (non-municipal) areas, the Province of Ontario levies a property tax of  $1\frac{1}{2}$  p.c. of assessed value with a minimum annual tax of \$6.00 in respect of any land. British Columbia also imposes a property tax in unorganized (non-municipal) areas at varying rates ranging from  $\frac{1}{2}$  p.c. of the assessed value of farm land, to 7 p.c. for (operating) coal land. Under the Taxation Ordinance, Yukon Territory levies a property tax on the "fair value" assessment on all real property (non-municipal) at a rate determined annually for territorial purposes.

## MUNICIPAL

The principal revenue-producing tax available to municipalities is the real estate tax levied on real property situated within their jurisdictions according to the assessed value of such property. Methods of determining assessed values vary widely but for taxation purposes, it is generally considered to be a percentage of the actual market value.

Tax rates in themselves are not very meaningful unless a number of factors are taken into account. In comparing rates between municipalities it is necessary to consider relative assessment practices, differences in province-to-province allocation of res-

pensibilities between provincial and municipal governments, various methods of financing, and, levels or frequency of services provided.

In most municipalities a tax is levied directly on the tenant or operator of a business. In general, business tax rates are lower than those applying to property. Three bases of assessment are in use—a fraction of the property assessment, the annual rental value of the business premises, or, the area of the premises. Certain municipalities may charge a licence fee instead of a business tax but others charge both a licence fee and a business tax.

## SPECIAL MUNICIPAL RATES FOR SPECIAL PURPOSES

It should be noted that there are other special levies and charges usually made by municipalities. Some special area rates are made on the bases of street frontage to pay for local improvements such as sidewalks, roads and sewers. Not only is there a widespread difference in the bases for these rates, but there is a great variety of rates applied. Also, municipalities usually impose either a charge for the water consumption of each property owner (or occu-

pant) or, a water tax based upon the rental value of the property.

These special rates and other similar charges are not detailed in this issue of Principal Taxes and Rates because the rates are numerous and sometimes vary within a municipality and, because the bulk of the revenue raised from these sources is usually used to offset the relevant expenditure rather than for general municipal purposes.

## NOTE

Municipalities in Census Metropolitan Areas are listed under the name of the area; if the area is represented only by its major city, the city is indicated as the centre of a Census Metropolitan Area by a double asterisk in Table 6.

TABLE 6. Property and Business Taxes levied by Provinces and Municipalities

Province and municipality	Taxes on property and for owners and occupants				
	Mill or percentage rates on taxable assessment				Basis of assessed valuations and percentages taxed
	Real property	Personal property	Business	Other	
<b>Newfoundland:</b>					
St. John's, city**.....	20%	...	20%	...	Real property — Rental value Business — Rental value
Cornerbrook, city .....	16 mills	...	1% to 4%	...	Real property — 75% of real value Business — Percentage of assessed real property used for business
<b>Prince Edward Island:</b>					
Charlottetown, city .....	25.5 mills	...	25.5 mills	...	Real property — Real value Business — Various %'s of real value for different classes of business
<b>Nova Scotia:</b>					
Halifax Census Metropolitan <sup>1</sup> Area: Halifax, city .....	Residential 20.4 mills Commercial 46.9 mills	...	45.0 mills	...	Real property — Real value Business — 50% of real value
Dartmouth, city .....	41.5 mills	41.5 mills	...	...	Real property — Real value Personal property — Real value
Sydney, city .....	43.4 mills	43.4 mills	...	Occupancy tax 43.4 mills	Real property — Real value Personal property — Real value Occupancy — 20% of assessed value of real property
Amherst, town .....	27.0 mills	27.0 mills	...	Occupancy tax 27.0 mills	Real property — Real value Personal property — Real value Occupancy — 20% of assessed value of real estate occupied
Glace Bay, town .....	136 mills	136 mills	...	...	Real property — 25% of real value Personal property — Real value
Truro, town .....	33 mills	33 mills	...	Occupancy tax 33 mills	Real property — 80% of real value Personal property — 20% of real value and occupancy
<b>New Brunswick:</b>					
A provincial <sup>2</sup> rate imposed on municipal rateable property to pay for the administration of education, health, welfare and justice, formerly the responsibilities of municipalities.....	15 mills	...	15 mills	...	Real property — Real value Business — Real value
Saint John, city .....	Various rates from 5.309 mills to 10.618 mills according to services supplied	...	From 5.309 mills to 10.618 mills	...	Real property — Real value Business — Real value
Bathurst, city .....	7.2 mills	...	7.2 mills	...	Real property — Real value Business — Real value
Campbellton, city .....	7.951 mills	...	7.951 mills	...	Real property — Real value Business — Real value
Edmundston, city .....	10.7 mills	...	10.7 mills	...	Real property — Real value Business — Real value
Fredericton, city .....	7.2 mills	...	7.2 mills	...	Real property — Real value Business — Real value
Moncton, city .....	7.807 mills	...	7.807 mills	...	Real property — Real value Business — Real value

<sup>1</sup> See note on page 39.<sup>2</sup> See commentary page 39.



TABLE 6. Property and Business Taxes levied by Provinces and Municipalities — Continued

Province and municipality	Taxes on property and for owners and occupants			
	Mill or percentage rates on taxable assessment			Basis of assessed valuations and percentages taxed
	Real property	Business	Other	
Quebec:				
Montreal Census Metropolitan <sup>1</sup> Area: Montreal, city ..... (May 1, 1968 to April 30, 1969)	Catholic, Protestant, Jewish and neutral 29 mills neutral corpo- rations 41 mills	11.5%	...	Real property — Real value Business — Rental value
Jacques-Cartier, city .....	Catholic and Protestant 21.1 mills	8%	Personal property 1½%	Real property — Real value Business — Rental value Personal property — ¼ of 1% of rental value
Lachine, city .....	Catholic 35.8 mills Protestant 26 mills neutral 37 mills	8½%	Personal property — same rate as for real property	Real property — Real Value Business — Rental value Personal property — Real value of machinery
LaSalle, city .....	Catholic 28.5 mills Protestant 26 mills neutral 37 mills	8½% (also special taxes on different classes of business)	...	Real property — Real value Business — Rental value Maximum special tax \$60 for business where a rental value is not established
Montreal North, city .....	Catholic and Protestant 26.8 mills neutral 37.8 mills	5%	...	Real property — 85% of real value Business — Rental value
Outremont, city .....	Catholic 38.35 mills Protestant 33.85 mills neutral 44.85 mills	8½% manufacturers whole- salers and retailers	...	Real property — Real value Business — Assessed valuation of real property for manufacturers and wholesalers; rental value of retailers and others
Pointe Claire, city .....	Catholic and Protestant 28 mills	8%	...	Real property — Real value Business — Rental value
St. Laurent, city .....	Catholic 25.86 mills Protestant and Jewish 21 mills neutral 32 mills	8%	...	Real property — Real value Business — Rental value
St. Michel, city .....	Catholic 20.5 mills Protestant 20.5 mills neutral 31.5 mills	5%	...	Real property — Real value Business — Rental value
Verdun, city .....	Catholic 35.2 mills Protestant 26.5 mills neutral 37.5 mills	11%	...	Real property — 80% of real value Business — 80% of rental value
Westmount, city .....	Catholic 32.93 mills Protestant and Jewish 31.2 mills neutral 42.2 mills	10%	...	Real property — 70% of real value Business — 66½% of rental value
Mount Royal, town .....	Catholic and Protestant 26.5 mills neutral 37.5 mills	7%	...	Real property — 70% of real value Business — Rental value

<sup>1</sup> Census of Metropolitan Areas, see page 39 for explanation.

TABLE 6. Property and Business Taxes levied by Provinces and Municipalities — Continued

Province and municipality	Taxes on property and for owners and occupants			
	Mill or percentage rates on taxable assessment			Basis of assessed valuations and percentage taxed
	Real property	Business	Other	
<b>Quebec — Concluded:</b>				
Quebec Census Metropolitan Area; <sup>1</sup>				
Quebec, city ..... (May 1, 1968 to April 30, 1969)	Catholic 30.5 mills Protestant 27 mills neutral 34 mills	18%	...	Real property — 80% to 90% of real value Business — Rental value
Levis, city ..... (May 1, 1967 to April 30, 1968)	12.5 mills	...	...	Real property — 93% of real value Business — Rental value
Sillery, city .....	Catholic and Protestant 26.6 mills	20 mills	...	Real property — 60% of real value Business — 60% of real value
Chicoutimi, city .....	Catholic, Protestant and neutral 35.5 mills	0.70%	Personal property 35.5 mills	Real property — 40% of real value Business — Real value of stock-in-trade Personal property — 40% of real value of machinery and equip- ment
Granby, city .....	Catholic 38.6 mills Protestant and neutral 42.5 mills	6%	...	Real property — 75% of real value Business — Rental value
Hull, city ..... (May 1, 1968 to April 30, 1969)	Catholic 36.45 mills Protestant 28.45 mills	5%	...	Land — 75% of real value Buildings, etc. — 75% of real value Business — Rental value
Joliette, city .....	Catholic 19.3 mills Protestant and neutral 15.8 mills (1967 rates)	3%	...	Real property — Real value Business — 60% of real value
Jonquiere, city .....	65 mills	Licences	...	Real property — 40% of real value
Rouyn, city .....	Catholic 42 mills Protestant 34 mills	Licences	...	Real property — 70% of real value
St. Hyacinthe, city .....	Catholic 32.3 mills Protestant 22.5 mills neutral 32.23 mills	5%	...	Real property — Real value Business — Rental value
St. Jerome, city .....	Catholic 32.3 mills Protestant and neutral 29 mills	4%	...	Real property — Real value Business — Real value of stock-in-trade
Salaberry-de-Valleyfield, city .....	Catholic 53.00 mills Protestant 52.80 mills neutral two rates 53.00 and 52.80 mills	4%	...	Real property — Real value Business — Rental value
Shawinigan, city .....	28.5 mills	Fixed rate — \$50 to \$300	...	Real property — Real value Business — Real value
Sherbrooke, city .....	Catholic 34.1 mills Protestant 34.7 mills	7%	...	Real property — Real value Business — Rental value
Trois-Rivières, city .....	15 mills	5%	...	Real property — 65.87% of real value Business — Rental value

<sup>1</sup> Census Metropolitan Areas, see page 39 for explanation.

TABLE 6. Property and Business Taxes levied by Provinces and Municipalities — Continued

Province and municipality	Taxes on property and for owners and occupants		
	Mill or percentage rates on taxable assessment		Basis of assessed valuations and percentages taxed
	Residential and farm	Industrial, commercial and business	
<b>Ontario:</b>			
Toronto Census Metropolitan <sup>1</sup> Area:			
Toronto, city .....	Public school 93 mills Separate school 93 mills	Public school 104.45 mills Separate school 104.45 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Etobicoke, borough .....	Public school 87 mills Separate school 86.88 mills	Public school 98.4 mills Separate school 98.27 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Scarborough, borough .....	Public school 91.48 mills Separate school 90.84 mills	Public school 102.6 mills Separate school 101.89 mills	Real property — Real value Business — Various %'s of real value for different classes of business
York, borough .....	Public school 94.35 mills Separate school 94.42 mills	Public school 104.83 mills Separate school 104.91 mills	Real property — Real value Business — Various %'s of real value for different classes of business
York East, borough: East York .....	Public school 84.8 mills Separate school 84.74 mills	Public school 95.47 mills Separate school 95.47 mills	Real Property — Real value Business — Various %'s of real value for different classes of business
Leaside .....	Public school 80.3 mills Separate school 80.24 mills	Public school 95.4 mills Separate school 95.4 mills	Real property — Real value Business — Various %'s of real value for different classes of business
York North, borough .....	Public school 84.94 mills Separate school 83.86 mills	Public school 97.18 mills Separate school 95.97 mills	Real property — Real value Business — Various %'s of real value for different classes of business
<b>Hamilton Census Metropolitan<sup>1</sup> Area:</b>			
Hamilton, city .....	Public school 83.57 mills Separate school 83.57 mills	Public school 93.65 mills Separate school 93.65 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Burlington, town .....	Public school 78 mills Separate school 78 mills	Public school 85.6 mills Separate school 85.6 mills (Rates for farm and rural commercial property are 8.5 mills less)	Real property — Real value Business — Various %'s of real value for different classes of business
<b>London Census Metropolitan<sup>1</sup> Area:</b>			
London, city .....	Public school 87 mills Separate school 87 mills	Public school 96.5 mills Separate school 96.5 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Westminster, twp. ....	Public school 62 mills Separate school 66.4 mills	Public school 69.4 mills Separate school 74.2 mills	Real property — Real value Business — Various %'s of real value for different classes of business
<b>Ottawa Census Metropolitan<sup>1</sup> Area:</b>			
Ottawa, city .....	Public school 70.01 mills Separate school 70.01 mills	Public school 78.58 mills Separate school 78.58 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Eastview, city .....	Public school 79.49 mills Separate school 78.79 mills	Public school 91.63 mills Separate school 90.85 mills	Real property — Real value Business — Various %'s of real value for different classes of business

<sup>1</sup> Census Metropolitan Areas, see page 39 for explanation.



TABLE 6. Property and Business Taxes levied by Provinces and Municipalities—Continued

Province and municipality	Taxes on property and for owners and occupants		
	Mill or percentage rates on taxable assessment		Basis of assessed valuations and percentages taxed
	Residential and farm	Industrial, commercial and business	
<b>Ontario—Continued:</b>			
Barrie, city .....	Residential—106.3 mills Farm —100.3 mills	Public school 118.83 mills Separate school 118.83 mills	Real property—Real value Business —Various %'s of real value for different classes of business
Belleville, city .....	Public school 41.7 mills Separate school 44.3 mills	Public school 46.3 mills Separate school 49.1 mills	Real property—Real value Business —Various %'s of real value for different classes of business
Brantford, city .....	Public school 76.77 mills Separate school 76.77 mills	Public school 85.72 mills Separate school 85.72 mills	Real property—Real value Business —Various %'s of real value for different classes of business
Brockville, city .....	Public school 102 mills Separate school 102 mills	Public school 116 mills Separate school 116 mills	Real property—Real value Business —Various %'s of real value for different classes of business
Chatham, city .....	Public school 88 mills Separate school 88 mills	Public school 99 mills Separate school 99 mills	Real property—Real value Business —Various %'s of real value for different classes of business
Cornwall, city .....	Public school 106.25 mills Separate school 105.84 mills	Public school 119.64 mills Separate school 119.18 mills	Real property—Real value Business —Various %'s of real value for different classes of business
Fort William, city .....	Public school 110.2 mills Separate school 110.2 mills	Public school 123.3 mills Separate school 123.3 mills	Real property—Real value Business —Various %'s of real value for different classes of business
Galt, city .....	Public school 94.7 mills Separate school 94.7 mills	Public school 105.1 mills Separate school 105.1 mills	Real property—Real value Business —Various %'s of real value for different classes of business
Guelph, city .....	Public school 27.7 mills Separate school 27.7 mills	Public school 30.7 mills Separate school 30.7 mills	Real property—Real value Business —Various %'s of real value for different classes of business
Kingston, city .....	Public school 105.9 mills Separate school 105.9 mills	Public school 117.8 mills Separate school 117.8 mills (business rates are 3.2 mills less)	Real property—Real value Business —Various %'s of real value for different classes of business
Kitchener, city** .....	Public school 72.4 mills Separate school 72.4 mills	Public school 80.98 mills Separate school 80.98 mills	Real property—Real value Business —Various %'s of real value for different classes of business
Niagara Falls, city .....	Public school 81.5 mills Separate school 81.5 mills	Public school 91.5 mills Separate school 91.5 mills	Real property—Real value Business —Various %'s of real value for different classes of business
North Bay, city .....	Public school 89.1 mills Separate school 95 mills	Public school 101.6 mills Separate school 108.1 mills	Real property—Real value Business —Various %'s of real value for different classes of business
Oshawa, city .....	Public school 56.37 mills Separate school 56.37 mills	Public school 61.68 mills Separate school 61.68 mills	Real property—Real value Business —Various %'s of real value for different classes of business

TABLE 6. Property and Business Taxes levied by Provinces and Municipalities — Continued

Province and municipality	Taxes on property and for owners and occupants		
	Mill or percentage rates on taxable assessment		Basis of assessed valuations and percentages taxed
	Residential and farm	Industrial, commercial and business	
<b>Ontario — Concluded:</b>			
Owen Sound, city .....	Public school 38.9 mills Separate school 38.9 mills	Public school 43.5 mills Separate school 43.5 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Peterborough, city .....	Public school 93.98 mills Separate school 95.43 mills	Public school 104.6 mills Separate school 106.22 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Port Arthur, city .....	Public school 92.25 mills Separate school 95.5 mills	Public school 103.75 mills Separate school 107.25 mills	Real property — Real value Business — Various %'s of real value for different classes of business
St. Thomas, city .....	Public school 94.15 mills Separate school 94.15 mills	Public school 104.67 mills Separate school 104.67 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Sarnia, city .....	Public school 44.8 mills Separate school 44.8 mills	Public school 50.0 mills Separate school 50.0 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Sault Ste. Marie, city .....	Public school 51.49 mills Separate school 51.49 mills (Rates for farm property are 3.79 mills less)	Public school 57.51 mills Separate school 57.51 mills (Rates for commercial property are 3.79 mills less)	Real property — Real value Business — Various %'s of real value for different classes of business
Stratford, city .....	Public school 129.09 mills Separate school 129.09 mills	Public school 142.86 mills Separate school 142.86 mills (business rates are 4 mills less)	Real property — Real value Business — Various %'s of real value for different classes of business
Sudbury, city** .....	Public school 89.69 mills Separate school 90.14 mills	Public school 101.62 mills Separate school 102.12 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Welland, city .....	Public school 91.1 mills Separate school 91.1 mills	Public school 102.4 mills Separate school 102.4 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Windsor, city** .....	Public school 47.32 mills Separate school 47.32 mills	Public school 102.4 mills Separate school 102.4 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Woodstock, city .....	Public school 90.1 mills Separate school 90.1 mills	Public school 100.8 mills Separate school 100.8 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Timmins, town .....	Public school 93 mills Separate school 93 mills	Public school 107 mills Separate school 107 mills	Real property — Real value Business — Various %'s of real value for different classes of business

TABLE 6. Property and Business Taxes levied by Provinces and Municipalities — Continued

Province and Municipality	Taxes on property and for owners and occupants				
	Mill or percentage rates on taxable assessment			Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business		
Manitoba:					
Winnipeg Census Metropolitan <sup>1</sup> Area:					
Winnipeg, city .....	Residential Other	64.39 mills 88.182 mills	88.182 mills	6% to 20%	
				Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	
East Kildonan, city .....	Residential Other	59.25 mills 83.09 mills	83.09 mills	7% to 15%	
				Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	
St. Boniface, city .....	Residential	58.13 mills		6% to 17%	
St. Boniface school division .....	Commercial	80.38 mills	80.38 mills		
				Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	
Norwood school division .....	Residential Commercial	55.32 mills 77.57 mills	77.57 mills		
St. James, city .....	Residential Other	41.86 mills 62.66 mills	62.66 mills	4% to 10%	
				Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	
St. Vital, city .....	Residential Commercial	59.08 mills 83.08 mills	83.08 mills	8% to 15%	
				Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	
Transcona, city .....	Residential Commercial	55.89 mills 79.89 mills	79.89 mills	7% to 15%	
				Land — Real value Buildings, etc. — 40% to 65% of real value Personal property — 40% of real value Business — Rental value. In some instances a \$10 annual licence fee is levied in lieu of the business tax.	
West Kildonan, city .....	Residential Commercial	60.47 mills 86.27 mills	86.27 mills	Various rates maximum 17%	
				Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	
Fort Garry, .....				6% to 17%	
Rural municipality, Fort Garry school division .....	Residential Commercial	58.15 mills 80.67 mills	80.67 mills		
				Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	
Assiniboine school division .....	Residential Commercial	53.06 mills 75.58 mills	75.58 mills		
Seine River school division .....	Residential Commercial	62.18 mills 84.7 mills	84.7 mills		
Brandon, city .....	Residential Commercial	81 mills 100.15 mills	100.15 mills	9½%	
				Land — 60% of real value Buildings, etc. — 40% of real value Personal property — 40% of real value Business — 75% of real value	
Flin Flon, town .....	Residential Commercial	45.5 mills 68.3 mills		10%	
				Land — Real value Buildings, etc. — 66⅔% of real value Business — Real value	

<sup>1</sup> Census Metropolitan Areas, see page 39 for explanation.



TABLE 6. Property and Business Taxes levied by Provinces and Municipalities — Continued

Province and municipality	Taxes on property and for owners and occupants		
	Mill or percentage rates on taxable assessment		Basis of assessed valuations and percentages taxed
	Real property	Business and other	
<b>Saskatchewan:</b>			
Moose Jaw, city .....	108.9 mills	108.9 mills	Land — Real value Buildings, etc.—45% of real value Business — Area of premises occupied, at varying rates for different classes of business
North Battleford, city .....	82 mills	82 mills	Land — Real value Buildings, etc.—60% of real value Business — Area of premises occupied, at varying rates for different classes of business
Prince Albert, city .....	91 mills	91 mills	Land — Real value Buildings, etc.—60% of real value Business — Area of premises occupied, at varying rates for different classes of business
Regina, city** .....	103.5 mills	103.5 mills	Land — Real value Buildings, etc.—45% of real value Business — Area of premises occupied, at varying rates for different classes of business
Saskatoon, city** .....	69.28 mills	10%	Land — Real value Buildings, etc.—60% of real value Business — Rental value
Swift Current, city .....	73 mills	73 mills	Land — Real value Buildings, etc.—60% of real value Business — Area of premises occupied, at varying rates for different classes of business
Yorkton, city .....	112 mills	...	Land — Real value Buildings, etc.—60% of real value
<b>Alberta:</b>			
Calgary, city** .....	60.6 mills	10%	Land — Real value Buildings, etc.—60% of real value Business — Rental value
Edmonton, city** .....	60.12 mills	6% to 20%	Land — Real value Buildings, etc.—50% to 60% of real value Business — Rental value
Grande Prairie, city .....	71 mills	5% to 7%	Land — Real value Buildings, etc.—100% of real value Business — Rental value
Lethbridge, city .....	64.4 mills	7½%	Land — Real value Buildings, etc.—60% of real value Business — Rental value
Medicine Hat, city .....	51 mills	7%	Land — Real value Buildings, etc.—Real value Business — Rental value
Red Deer, city .....	66.48 mills	4% Industrial 8% commercial	Land — Real value Buildings, etc.—45% of real value Business — Rental value
<b>British Columbia:</b>			
Vancouver Census Metropolitan <sup>1</sup> Area: Vancouver, city .....	48.98 mills	7%	Land — Real value Buildings, etc.—100% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value
New Westminster, city .....	65.46 mills	9%	Land — Real value Buildings, etc.—50% of real value for municipal purposes — 75% of real value for school purposes Business — 60% of rental value
North Vancouver, city .....	71.7 mills	...	Land — Real value Buildings, etc.—40% of real value for municipal purposes — 75% of real value for school purposes
Burnaby, district .....	45.94 mills	6½% rental value or 1% personal property	Land — Real value Buildings, etc.—75% of real value Business — Rental value of properties used for business or taxable assessed value of personal property whichever is the greater
Coquitlam, district .....	61.21 mills	...	Land — Real value Buildings, etc.—75% of real value
North Vancouver, district .....	74.93 mills	...	Land — Real value Buildings, etc.—40% of real value for municipal purposes — 75% of real value for school purposes
Richmond, district .....	64.192 mills	...	Land — Real value Buildings, etc.—75% of real value
Surrey, district .....	64.1 mills	...	Land — Real value Buildings, etc.—75% of real value
West Vancouver, district .....	50.13 mills	...	Land — Real value Buildings, etc.—75% of real value

<sup>1</sup> Census Metropolitan Areas, see page 39 for explanation.

TABLE 6. Property and Business Taxes levied by Provinces and Municipalities — Concluded

Province and municipality	Taxes on property and for owners and occupants			
	Mill or percentage rates on taxable assessment		Basis of assessed valuations and percentages taxed	
	Real property	Business and other		
<b>British Columbia — Concluded:</b>				
Victoria Census Metropolitan <sup>1</sup> Area:				
Victoria, city .....	67.84 mills	Business — 6¼%	Land Buildings, etc. Business	— Real value — 75% of real value — Rental value
Esquimalt, district .....	59.14 mills	...	Land Buildings, etc.	— Real value — 75% of real value
Oak Bay, district.....	59.63 mills	...	Land Buildings, etc.	— Real value — 75% of real value
Saanich, district .....	School district No. 61 57.24 mills School district No. 63 58.68 mills	...	Land Buildings, etc.	— Real value — 75% of real value
Dawson Creek, city .....	63.57 mills	...	Land Buildings, etc.	— Real value — 75% of real value
Kamloops, city .....	70.5 mills	...	Land Buildings, etc.	— Real value — 75% of real value
Kelowna, city .....	62 mills	...	Land Buildings, etc.	— Real value — 75% of real value
Nanaimo, city .....	108.79 mills	...	Land Buildings, etc.	— Real value — 30% of real value for municipal purposes — 75% of real value for school purposes
Penticton, city .....	48.52 mills	Personal property 31.94 mills	Land Buildings, etc.	— Real value — 50% of real value for municipal purposes — 75% of real value for school purposes Personal property — 75% of real value
Prince George, city .....	84.5 mills	...	Land Buildings, etc.	— Real value — 50% of real value for municipal purposes — 75% of real value for school purposes
Prince Rupert, city .....	62.71 mills	Business — 6% Personal property — 26.24 mills	Land Buildings, etc. Business Personal property —	— Real value — 75% of real value — Rental value 75% of real value
Trail, city .....	83.77 mills	...	Land Buildings, etc.	— Real value — 75% of real value
Vernon, city .....	76.1 mills	...	Land Buildings, etc.	— Real value — 75% of real value
<b>Yukon Territory:</b>				
Dawson, city .....	55 mills	Business Licences	Land Buildings, etc.	— Real value — 65% of real value
Whitehorse, city .....	44.177 mills	...	Land Buildings, etc.	— Real value — 50% of real value for municipal purposes — Real value for school purposes
<b>Northwest Territories:</b>				
Hay River, town .....	50 mills	Business — 19 mills	Land Buildings, etc. Business	— Real value — 66⅔% of real value — 66⅔% of real value
Yellowknife, town .....	72 mills	Business — 36 mills	Land Buildings, etc. Business	— Real value — 66⅔% of real value — 66⅔% of real value

<sup>1</sup> Census Metropolitan Areas, see page 39 for explanation.















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